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STATE OF NORTH CAROLINA

PUBLIC LAWS AND RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1931

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

MONDAY, THE FIFTH DAY OF JANUARY, A.D. 1931

PUBLISHED BY AUTHORITY

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1931

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GEORGE P. PELL.....	Commissioner.....	Forsyth
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STATE DEPARTMENTS

V

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COMMISSIONERS OF AFFIDAVITS FOR NORTH CAROLINA RESIDENT IN OTHER STATES

NAME	EXPIRATION OF TERM	ADDRESS
PEARCE HORNE.....	January 21, 1932.....	Washington, D. C.
E. G. BAGLEY.....	March 4, 1932.....	Danville, Virginia
J. L. BAGBY.....	March 15, 1932.....	Danville, Virginia
WILLIAM E. SCHUL.....	May 2, 1932.....	Baltimore, Md.
CHARLES E. A. MCCARTHY.....	September 6, 1932.....	New York, N. Y.

GENERAL ASSEMBLY

SENATORS

DISTRICT	NAME	POST OFFICE
1	L. J. LAWRENCE.....	Murfreesboro
1	CHARLES WHEDBEE.....	Hertford
2	ELBERT S. PEEL.....	Williamston
2	H. S. WARD.....	Washington
3	J. A. PRITCHETT.....	Windsor
4	W. G. CLARK.....	Tarboro
4	A. C. ZOLICOFFER.....	Rosemary
5	M. K. BLOUNT.....	Greenville
6	THOS. R. UZZELL.....	Wilson
6	L. L. GRAVELY.....	Rocky Mount
7	WM. F. WARD.....	New Bern
7	DR. IRA M. HARDY.....	Kinston
8	DR. F. G. GOWER.....	Clayton
8	HUGH DORTCH.....	Goldsboro
9	WM. B. CAMPBELL.....	Wilmington
9	R. D. JOHNSON.....	Warsaw
10	T. H. LINDSEY.....	Southport
10	W. H. POWELL.....	Whiteville
11	W. E. LYNCH.....	Rowland
12	J. R. BAGGETT.....	Lillington
12	M. M. JOHNSON.....	Aberdeen
13	W. P. HORTON.....	Pittsboro
13	J. W. HINSDALE.....	Raleigh
14	T. O. RODWELL.....	Warrenton
15	A. A. HICKS.....	Oxford
16	J. W. UMSTEAD.....	Chapel Hill
16	T. H. HATCHETT.....	Yanceyville
17	DR. JOHN T. BURRUS.....	High Point
17	ALLEN H. GWYN.....	Reidsville
18	E. R. BURT.....	Biscoe
18	W. R. JONES.....	Rockingham
19	FRANK L. DUNLAP.....	Wadesboro
19	H. L. PRICE.....	Monroe
20	F. O. CLARKSON.....	Charlotte
20	F. J. HAYWOOD.....	Concord
21	HAYDEN CLEMENT.....	Salisbury
22	W. M. HENDREN.....	Winston-Salem
23	JOHN H. FOLGER.....	Mount Airy
24	A. T. GRANT.....	Mocksville
25	H. P. GRIER.....	Statesville
25	KEMP B. NIXON.....	Lincolnton
26	R. GRADY RANKIN.....	Gastonia
27	PEYTON McSWAIN.....	Shelby
27	W. K. McLEAN.....	Campobello, S. C., R. 4
28	B. F. WILLIAMS.....	Lenoir
29	W. R. LOVILL.....	Boone
30	ROY A. HARMON.....	Elk Park
31	S. G. BERNARD.....	Asheville
32	MRS. E. L. McKEE.....	Sylva
33	DR. K. E. BENNETT.....	Bryson City

GENERAL ASSEMBLY

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SENATE OFFICERS

NAME	POSITION	POST OFFICE
R. T. FOUNTAIN	President	Rocky Mount
RIVERS D. JOHNSON	President <i>pro tem</i>	Warsaw
LEROY MARTIN	Principal Clerk	Raleigh
O. P. SHELL	Sergeant-at-Arms	Dunn
B. F. SMITH	Reading Clerk	Raleigh
A. COREY	Engrossing Clerk	Jamesville

REPRESENTATIVES

NAME	POST OFFICE	COUNTY
J. DOLPH LONG	Graham	Alamance
J. L. GWALTNEY	Taylorsville	Alexander
R. F. CROUSE	Sparta	Alleghany
F. E. THOMAS	Wadesboro	Anson
IRA T. JOHNSON	Jefferson	Ashe
ED S. LOVEN	Linville	Avery
A. D. McLEAN	Washington	Beaufort
DR. J. B. RUFFIN	Powellsville	Bertie
C. L. BRADDY	Council	Bladen
JAMES W. THOMPSON	Southport	Brunswick
M. L. REED	Asheville	Buncombe
J. S. HOWELL	Asheville	Buncombe
S. J. ERVIN, JR.	Morganton	Burke
SAM BLACK	Harrisburg, R.F.D. 2	Cabarrus
N. HUNT GWYN	Lenoir	Caldwell
W. I. HALSTEAD	South Mills	Camden
LUTHER HAMILTON	Morehead City	Carteret
JULIUS JOHNSTON	Yanceyville	Caswell
OSCAR PITTS	Hickory	Catawba
V. R. JOHNSON	Pittsboro	Chatham
JOHN H. DILLARD	Murphy	Cherokee
J. FERNANDO WHITE	Edenton	Chowan
DR. P. B. KILLIAN	Hayesville	Clay
HENRY B. EDWARDS	Shelby	Cleveland
D. F. MCGUGAN	Tabor	Columbus
DAVID H. WILLIS	New Bern	Craven
W. C. EWING	Fayetteville	Cumberland
E. R. JOHNSON	Currituck	Currituck
R. BRUCE ETHERIDGE	Manteo	Dare
W. O. BURGIN	Lexington	Davidson
J. P. LeGRAND	Mocksville	Davie
D. M. JOLLY	Kenansville	Duplin
E. C. BROOKS, JR.	Durham	Durham
VICTOR V. YOUNG	Durham	Durham
R. B. DAVIS	Rocky Mount	Edgecombe
R. M. HANES	Winston-Salem	Forsyth
R. M. COX	Winston-Salem	Forsyth
J. A. MARSHALL	Walnut Cove	Forsyth
W. L. LUMPKIN	Franklinton	Franklin

REPRESENTATIVES—CONTINUED

NAME	POST OFFICE	COUNTY
R. G. CHERRY.....	Gastonia.....	Gaston
JOHN F. PUETT.....	Dallas.....	Gaston
G. D. GATLING.....	Gatesville.....	Gates
R. B. MORPHEW.....	Robbinsville.....	Graham
CLAUDE W. ALLEN.....	Creedmoor.....	Granville
J. C. MOYE.....	Snow Hill.....	Greene
E. B. JEFFRESS.....	Greensboro.....	Guilford
C. M. WAYNICK.....	High Point.....	Guilford
THOS. TURNER, JR.....	High Point.....	Guilford
D. MAC JOHNSON.....	Enfield.....	Halifax
DR. T. W. M. LONG.....	Roanoke Rapids.....	Halifax
J. R. YOUNG.....	Dunn.....	Harnett
R. E. HIPPS.....	Canton.....	Haywood
JOHN EW BANK.....	Hendersonville.....	Henderson
HENRY H. JONES.....	Cofield.....	Hertford
LAURIE McEACHERN.....	Rae ford.....	Hoke
GEORGE E. DAVIS.....	Swan Quarter.....	Hyde
D. E. TURNER.....	Mooresville.....	Iredell
THOS. A. COXE.....	Cullowhee.....	Jackson
PRESTON WOODALL.....	Benson.....	Johnston
R. T. FULGHUM.....	Kenly.....	Johnston
R. P. BENDER.....	Pollocksville.....	Jones
A. A. F. SEAWELL.....	Sanford.....	Lee
F. I. SUTTON.....	Kinston.....	Lenoir
W. H. SIGMON.....	Denver.....	Lincoln
DR. W. A. ROGERS.....	Franklin.....	Macon
N. B. McDEVITT.....	Marshall.....	Madison
J. C. SMITH.....	Robersonville.....	Martin
W. W. NEAL.....	Marion.....	McDowell
JOHN A. McRAE.....	Charlotte.....	Mecklenburg
JOE GARIBALDI.....	Charlotte.....	Mecklenburg
J. B. READLING.....	Cornelius.....	Mecklenburg
JOHN C. McBEE.....	Bakersville.....	Mitchell
T. WADE BRUTON.....	Troy.....	Montgomery
U. L. SPENCE.....	Carthage.....	Moore
O. B. MOSS.....	Spring Hope.....	Nash
W. C. WOODARD.....	Rocky Mount.....	Nash
WILBUR R. DOSHER.....	Wilmington.....	New Hanover
HARRIS NEWMAN.....	Wilmington.....	New Hanover
A. C. GAY.....	Jackson.....	Northampton
N. E. DAY.....	Jacksonville.....	Onslow
S. M. GATTIS, JR.....	Hillsboro.....	Orange
J. J. BRINSON.....	Grantsboro.....	Pamlico
J. C. JAMES.....	Weeksville.....	Pasquotank
R. G. JOHNSON.....	Burgaw.....	Pender
W. T. BROWN.....	Hertford.....	Perquimans
R. L. HARRIS.....	Roxboro.....	Person
E. G. FLANAGAN.....	Greenville.....	Pitt
J. W. HOLMES.....	Farmville.....	Pitt
E. B. CLOUD.....	Tryon.....	Polk
W. L. WARD.....	Asheboro.....	Randolph
D. E. SCARBOROUGH.....	Rockingham.....	Richmond
A. E. WHITE.....	Lumberton.....	Robeson
ERNEST GRAHAM.....	Red Springs.....	Robeson

GENERAL ASSEMBLY

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REPRESENTATIVES—CONTINUED

NAME	POST OFFICE	COUNTY
H. N. BINFORD.....	Madison.....	Rockingham
MRS. LILLIE M. MEBANE.....	Spray.....	Rockingham
GEORGE R. UZZELL.....	Salisbury.....	Rowan
E. W. G. HUFFMAN.....	Salisbury.....	Rowan
O. R. COFFIELD.....	Ellenboro.....	Rutherford
A. L. BUTLER.....	Clinton.....	Sampson
E. M. GILL.....	Laurinburg.....	Scotland
J. A. GROVES.....	Albemarle.....	Stanly
H. H. LEAKE.....	King.....	Stokes
C. H. HAYNES.....	Mt. Airy.....	Surry
DR. JAS. DEHART.....	Bryson City.....	Swain
W. M. HENRY.....	Brevard.....	Transylvania
C. W. TATEM.....	Columbia.....	Tyrrell
T. L. A. HELMS.....	Monroe.....	Union
JOHN B. CRUDUP.....	Henderson.....	Vance
WILLIS SMITH.....	Raleigh.....	Wake
J. SHERWOOD UPCHURCH.....	Raleigh.....	Wake
R. B. WHITLEY.....	Wendell.....	Wake
J. S. DAVIS.....	Creek.....	Warren
Z. V. NORMAN.....	Plymouth.....	Washington
R. T. GREER.....	Blowing Rock.....	Watauga
FRED P. PARKER, JR.....	Goldsboro.....	Wayne
GURNEY P. HOOD.....	Goldsboro.....	Wayne
H. A. CRANOR.....	Wilkesboro.....	Wilkes
H. G. CONNOR.....	Wilson.....	Wilson
J. C. PINNIX.....	Cycle.....	Yadkin
J. M. LYON.....	Burnsville.....	Yancey

HOUSE OFFICERS

NAME	POSITION	POST OFFICE
WILLIS SMITH.....	Speaker.....	Raleigh
THAD EURE.....	Principal Clerk.....	Hertford
B. L. LUNSFORD.....	Reading Clerk.....	Asheville
MISS ROSA MUND.....	Engrossing Clerk.....	Concord
C. M. HIGGINS.....	Sergeant-at-Arms.....	Wadesboro
J. F. BURKEHEAD.....	Assistant Sergeant-at-Arms.....	Asheboro

ENROLLING DEPARTMENT

NAME	POSITION	COUNTY
FLORENCE B. ISELEY.....	Enrolling Clerk.....	Wake

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SESSION 1951

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CONSTITUTION OF THE STATE OF NORTH CAROLINA

PREAMBLE

We, the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of Nations, for the preservation of the American Union, and the existence of our civil, political and religious liberties, and acknowledging our dependence upon Him for the continuance of those blessings to us and our posterity, do for the more certain security thereof, and for the better government of this State, ordain and establish this Constitution:

Preamble.

ARTICLE I

DECLARATION OF RIGHTS

That the great, general and essential principles of liberty, and free government may be recognized and established, and that the relations of this State to the Union and Government of the United States, and those of the people of this State to the rest of the American people, may be defined and affirmed, we do declare:

SECTION 1. *The equality and rights of men.* That we hold it to be self-evident that all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, the enjoyment of the fruits of their own labor, and the pursuit of happiness.

The equality and rights of men.

SEC. 2. *Political power and government.* That all political power is vested in, and derived from, the people; all government of right originates from the people, is founded upon their will only, and is instituted solely for the good of the whole.

Political power and government.

SEC. 3. *Internal government of the State.* That the people of this State have the inherent, sole and exclusive right of regulating the internal government and policies thereof, and of altering and abolishing their Constitution and form of government whenever it may be necessary for their safety and happiness; but every such right should be exercised in pursuance of the law, and consistently with the Constitution of the United States.

Internal government of the State.

SEC. 4. *That there is no right to secede.* That this State shall ever remain a member of the American Union; that the people thereof are a part of the American Nation; that there

That there is no right to secede.

is no right on the part of the State to secede, and that all attempts, from whatever source or upon whatever pretext, to dissolve said Union or to sever said Nation, ought to be resisted with the whole power of the State.

Of allegiance to the U. S. Government.

SEC. 5. *Of allegiance to the United States government.* That every citizen of this State owes paramount allegiance to the Constitution and government of the United States, and that no law or ordinance of the State in contravention or subversion thereof can have any binding force.

Public debt.

SEC. 6. *Public debt; bonds issued under ordinance of Convention of 1868-, '68-'69, '69-'70, declared invalid; exception.* The State shall never assume or pay, or authorize the collection of any debt or obligation, express or implied, incurred in aid of insurrection or rebellion against the United States, or any claim for the loss or emancipation of any slave; nor shall the General Assembly assume or pay, or authorize the collection of any tax to pay, either directly or indirectly, expressed or implied, any debt or bond incurred, or issued, by authority of the Convention of the year one thousand eight hundred and sixty-eight, nor any debt or bond incurred or issued by the Legislature of the year one thousand eight hundred and sixty-eight, either at its special session of the year one thousand eight hundred and sixty-eight, or at its regular sessions of the years one thousand eight hundred and sixty-eight and one thousand eight hundred and sixty-nine, and one thousand eight hundred and sixty-nine and one thousand eight hundred and seventy, except the bonds issued to fund the interest on the old debt of the State, unless the proposing to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State, at a regular election held for that purpose.

Bonds issued under ordinance of convention of 1868 and under acts of 1868, 1868-'69, 1869-'70 declared invalid.

Exception.

Exclusive emoluments, etc.

SEC. 7. *Exclusive emoluments, etc.* No man or set of men are entitled to exclusive or separate emoluments or privileges from the community but in consideration of public services.

The legislative, executive and judicial powers distinct.

SEC. 8. *The legislative, executive and judicial powers distinct.* The legislative, executive and supreme judicial powers of the government ought to be forever separate and distinct from each other.

Of the power of suspending laws.

SEC. 9. *Of the power of suspending laws.* All power of suspending laws, or the execution of laws, by any authority, without the consent of the representatives of the people, is injurious to their rights, and ought not to be exercised.

Elections free.

SEC. 10. *Elections free.* All elections ought to be free.

SEC. 11. *In criminal prosecutions.* In all criminal prosecutions, every man has the right to be informed of the accusation against him and to confront the accusers and witnesses with other testimony, and to have counsel for his defense, and not be compelled to give evidence against himself, or to pay costs, jail fees, or necessary witness fees of the defense, unless found guilty.

In criminal prosecutions.

SEC. 12. *Answers to criminal charges.* No person shall be put to answer any criminal charge except as hereinafter allowed, but by indictment, presentment, or impeachment.

Answers to criminal charges.

SEC. 13. *Right of jury.* No person shall be convicted of any crime but by the unanimous verdict of a jury of good and lawful men in open court. The Legislature may, however, provide other means of trial for petty misdemeanors, with the right of appeal.

Right of jury.

SEC. 14. *Excessive bail.* Excessive bail should not be required, nor excessive fines imposed, nor cruel or unusual punishment inflicted.

Excessive bail.

SEC. 15. *General warrants.* General warrants, whereby any officer or messenger may be commanded to search suspected places, without evidence of the act committed, or to seize any person or persons not named, whose offense is not particularly described and supported by evidence, are dangerous to liberty and ought not to be granted.

General warrants.

SEC. 16. *Imprisonment for debt.* There shall be no imprisonment for debt in this State, except in cases of fraud.

Imprisonment for debt.

SEC. 17. *No person taken, etc., but by law of the land.* No person ought to be taken, imprisoned, or disseized of his freehold, liberties or privileges, or outlawed or exiled, or in any manner deprived of his life, liberty or property, but by the law of the land.

No person to be taken, etc., but by law of the land.

SEC. 18. *Persons restrained of liberty.* Every person restrained of his liberty is entitled to a remedy to inquire into the lawfulness thereof, and to remove the same, if unlawful; and such remedy ought not to be denied or delayed.

Persons restrained of liberty.

SEC. 19. *Controversies at law respecting property.* In all controversies at law respecting property, the ancient mode of trial by jury is one of the best securities of the rights of the people, and ought to remain sacred and inviolable.

Controversies at law respecting property.

SEC. 20. *Freedom of the press.* The freedom of the press is one of the great bulwarks of liberty, and therefore ought never to be restrained, but every individual shall be held responsible for the abuse of the same.

Freedom of the press.

- Habeas corpus.* SEC. 21. *Habeas corpus.* The privileges of the writ of *habeas corpus* shall not be suspended.
- Property qualification. SEC. 22. *Property qualification.* As political rights and privileges are not dependent upon, or modified by, property, therefore no property qualification ought to affect the right to vote or hold office.
- Representation and taxation. SEC. 23. *Representation and taxation.* The people of the State ought not to be taxed, or made subject to the payment of any impost or duty, without the consent of themselves, or their representatives in General Assembly, freely given.
- Militia and the right to bear arms. SEC. 24. *Militia and the right to bear arms.* A well regulated militia being necessary to the security of a free State, the right of the people to keep and bear arms shall not be infringed; and, as standing armies in time of peace are dangerous to liberty, they ought not to be kept up, and the military should be kept under strict subordination to, and governed by, the civil power. Nothing herein contained shall justify the practice of carrying concealed weapons, or prevent the Legislature from enacting penal statutes against said practice.
- Right of the people to assemble together. SEC. 25. *Right of the people to assemble together.* The people have a right to assemble together to consult for their common good, to instruct their representatives, and to apply to the Legislature for redress of grievances. But secret political societies are dangerous to the liberties of a free people, and should not be tolerated.
- Religious liberty. SEC. 26. *Religious liberty.* All men have a natural and inalienable right to worship Almighty God according to the dictates of their own consciences, and no human authority should, in any case whatever, control or interfere with the rights of conscience.
- Education. SEC. 27. *Education.* The people have the right to the privilege of education, and it is the duty of the State to guard and maintain that right.
- Elections should be frequent. SEC. 28. *Elections should be frequent.* For redress of grievances, and for amending and strengthening the laws, elections should be often held.
- Recurrence to fundamental principles. SEC. 29. *Recurrence to fundamental principles.* A frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty.
- Hereditary emoluments, etc. SEC. 30. *Hereditary emoluments, etc.* No hereditary emoluments, privileges, or honors ought to be granted or conferred in this State.

SEC. 31. *Perpetuities, etc.* Perpetuities and monopolies are contrary to the genius of a free State and ought not to be allowed.

Perpetuities, etc

SEC. 32. *Ex post facto laws.* Retrospective laws, punishing acts committed before the existence of such laws, and by them only declared criminal, are oppressive, unjust and incompatible with liberty; wherefore no *ex post facto* law ought to be made. No law taxing retrospectively sales, purchases, or other acts previously done, ought to be passed.

Ex post facto laws.

SEC. 33. *Slavery prohibited.* Slavery and involuntary servitude, otherwise than for crime, whereof the parties shall have been duly convicted, shall be, and are hereby forever prohibited within the State.

Slavery prohibited.

SEC. 34. *State boundaries.* The limits and boundaries of the State shall be and remain as they now are.

State boundaries.

SEC. 35. *Courts shall be open.* All courts shall be open; and every person for an injury done him in his lands, goods, person, or reputation, shall have remedy by due course of law, and right and justice administered without sale, denial, or delay.

Courts shall be open.

SEC. 36. *Soldiers in time of peace.* No soldier shall, in time of peace, be quartered in any house without the consent of the owner; nor in time of war but in a manner prescribed by law.

Soldiers in time of peace.

SEC. 37. *Other rights of the people.* This enumeration of rights shall not be construed to impair or deny others retained by the people; and all powers not herein delegated remain with the people.

Other rights of the people.

ARTICLE II

LEGISLATIVE DEPARTMENT

SECTION 1. *Two branches.* The legislative authority shall be vested in two distinct branches, both dependent on the people, to-wit: a Senate and House of Representatives.

Two branches.

SEC. 2. *Time of assembling.* The Senate and House of Representatives shall meet biennially on the first Wednesday after the first Monday in January next after their election; and, when assembled, shall be denominated the General Assembly. Neither house shall proceed upon public business unless a majority of all the members are actually present.

Time of assembling.

SEC. 3. *Number of Senators.* The Senate shall be composed of fifty Senators, biennially chosen by ballot.

Number of senators.

SEC. 4. *Regulations in relation to districting the State for Senators.* The Senate Districts shall be so altered by the General Assembly, at the first session after the return of every

Regulations in relation to districting the State for senators.

enumeration by order of Congress, that each Senate District shall contain, as near as may be, an equal number of inhabitants, excluding aliens and Indians not taxed, and shall remain unaltered until the return of another enumeration, and shall at all times consist of contiguous territory; and no county shall be divided in the formation of a Senate District, unless such county shall be equitably entitled to two or more Senators.

Regulations in relation to apportionment of representatives.

SEC. 5. *Regulations in relation to apportionment of representatives.* The House of Representatives shall be composed of one hundred and twenty Representatives, biennially chosen by ballot, to be elected by the counties respectively, according to their population, and each county shall have at least one Representative in the House of Representatives, although it may not contain the requisite ratio of representation; this apportionment shall be made by the General Assembly at the respective times and periods when the districts of the Senate are hereinbefore directed to be laid off.

Ratio of representation.

SEC. 6. *Ratio of representation.* In making the apportionment in the House of Representatives, the ratio of representation shall be ascertained by dividing the amount of the population of the State, exclusive of that comprehended within those counties which do not severally contain the one hundred and twentieth part of the population of the State, by the number of Representatives, less the number assigned to such counties; and in ascertaining the number of the population of the State, aliens and Indians not taxed shall not be included. To each county containing the said ratio and not twice the said ratio there shall be assigned one Representative; to each county containing two but not three times the said ratio there shall be assigned two Representatives, and so on progressively, and then the remaining Representatives shall be assigned severally to the counties having the largest fractions.

Qualifications for senators.

SEC. 7. *Qualifications for senators.* Each member of the Senate shall not be less than twenty-five years of age, shall have resided in the State as a citizen two years, and shall have usually resided in the district for which he was chosen one year immediately preceding his election.

Qualifications for representatives.

SEC. 8. *Qualifications for representatives.* Each member of the House of Representatives shall be a qualified elector of the State, and shall have resided in the county for which he is chosen for one year immediately preceding his election.

Election of officers.

SEC. 9. *Election of officers.* In the election of all officers, whose appointment shall be conferred upon the General Assembly by the Constitution, the vote shall be *viva voce*.

SEC. 10. *Powers in relation to divorce and alimony.* The General Assembly shall have power to pass general laws regulating divorce and alimony, but shall not have power to grant a divorce or secure alimony in any individual case.

Powers in relation to divorce and alimony.

SEC. 11. *Private laws in relation to names of persons, etc.* The General Assembly shall not have power to pass any private law to alter the name of any person, or to legitimate any person not born in lawful wedlock, or to restore to the rights of citizenship any person convicted of an infamous crime, but shall have power to pass general laws regulating the same.

Private laws in relation to names of persons, etc.

SEC. 12. *Thirty days' notice shall be given anterior to passage of private laws.* The General Assembly shall not pass any private law, unless it shall be made to appear that thirty days' notice of application to pass such a law shall have been given, under such direction and in such manner as shall be provided by law.

Thirty days' notice shall be given anterior to passage of private laws.

SEC. 13. *Vacancies.* If vacancies shall occur in the General Assembly by death, resignation, or otherwise, writs of election shall be issued by the Governor under such regulations as may be prescribed by law.

Vacancies.

SEC. 14. *Revenue.* No law shall be passed to raise money on the credit of the State, or to pledge the faith of the State, directly or indirectly, for the payment of any debt, or to impose any tax upon the people of the State, or allow the counties, cities or towns to do so, unless the bill for the purpose shall have been read three several times in each House of the General Assembly and passed three several readings, which readings shall have been on three different days, and agreed to by each house respectively, and unless the yeas and nays on the second and third readings of the bill shall have been entered on the journal.

Revenue.

SEC. 15. *Entails.* The General Assembly shall regulate entails in such a manner as to prevent perpetuities.

Entails.

SEC. 16. *Journals.* Each House shall keep a journal of its proceedings, which shall be printed and made public immediately after the adjournment of the General Assembly.

Journals.

SEC. 17. *Protest.* Any member of either House may dissent from, and protest against, any act or resolve which he may think injurious to the public, or any individual, and have the reasons of his dissent entered on the journal.

Protest.

SEC. 18. *Officers of the House.* The House of Representatives shall choose their own Speaker and other officers.

Officers of the House.

SEC. 19. *President of the Senate.* The Lieutenant-Governor shall preside in the Senate, but shall have no vote unless it may be equally divided.

President of the Senate.

Other senatorial officers.

SEC. 20. *Other senatorial officers.* The Senate shall choose its other officers and also a Speaker (*pro tempore*) in the absence of the Lieutenant-Governor, or when he shall exercise the office of Governor.

Style of the acts.

SEC. 21. *Style of the acts.* The style of the acts shall be: "The General Assembly of North Carolina do enact."

Powers of the General Assembly.

SEC. 22. *Powers of the General Assembly.* Each House shall be judge of the qualifications and election of its own members, shall sit upon its own adjournment from day to day, prepare bills to be passed into laws; and the two Houses may also jointly adjourn to any future day, or other place.

Bills and resolutions to be read three times, etc.

SEC. 23. *Bills and resolutions to be read three times, etc.* All bills and resolutions of a legislative nature shall be read three times in each House before they pass into laws, and shall be signed by the presiding officers of both Houses.

Oath of members.

SEC. 24. *Oath of members.* Each member of the General Assembly, before taking his seat, shall take an oath of affirmation that he will support the Constitution and laws of the United States, and the Constitution of the State of North Carolina, and will faithfully discharge his duty as a member of the Senate or House of Representatives.

Terms of office.

SEC. 25. *Terms of office.* The terms of office for Senators and members of the House of Representatives shall commence at the time of their election.

Yeas and nays.

SEC. 26. *Yeas and nays.* Upon motion made and seconded in either House by one-fifth of the members present, the yeas and nays upon any question shall be taken and entered upon the journals.

Election for members of the General Assembly.

SEC. 27. *Election for members of the General Assembly.* The election for members of the General Assembly shall be held for the respective districts and counties, at the places where they are now held, or may be directed hereafter to be held, in such manner as may be prescribed by law, on the first Thursday in August, in the year one thousand eight hundred and seventy, and every two years thereafter. But the General Assembly may change the time of holding the elections.

Pay of members and officers of the General Assembly.

SEC. 28. *Pay of members and officers of the General Assembly.* The members of the General Assembly for the term of their office shall receive a salary for their services of six hundred dollars each. The salaries of the presiding officers of the two houses shall be seven hundred dollars each: *Provided*, that in addition to the salaries herein provided for, should an extra session of the General Assembly be called, the members

shall receive eight dollars per day each, and the presiding officers of the two houses ten dollars per day each, for every day of such extra session not exceeding twenty days; and should an extra session continue more than twenty days, the members and officers shall serve thereafter without pay.

Extra session.

SEC. 29. *Limitations upon power of General Assembly to enact private or special legislation.* The General Assembly shall not pass any local, private, or special act or resolution relating to the establishment of courts inferior to the Superior Court; relating to the appointment of justices of the peace; relating to health, sanitation, and the abatement of nuisances; changing the names of cities, towns, and townships; authorizing the laying out, opening, altering, maintaining, or discontinuing of highways, streets, or alleys; relating to ferries or bridges; relating to non-navigable streams; relating to cemeteries; relating to the pay of jurors; erecting new townships, or changing township lines, or establishing or changing the lines of school districts; remitting fines, penalties, and forfeitures, or refunding moneys legally paid into the public treasury; regulating labor, trade, mining, or manufacturing; extending the time for the assessment or collection of taxes or otherwise relieving any collector of taxes from the due performance of his official duties or his sureties from liability; giving effect to informal wills and deeds; nor shall the General Assembly enact any such local, private or special act by the partial repeal of a general law, but the General Assembly may at any time repeal local, private, or special laws enacted by it. Any local, private, or special act or resolution passed in violation of the provisions of this section shall be void. The General Assembly shall have power to pass general laws regulating matters set out in this section.

Limitations upon power of General Assembly to enact private or special legislation.

SEC. 30. The General Assembly shall not use nor authorize to be used any part of the amount of any sinking fund for any purpose other than the retirement of the bonds for which said sinking fund has been created.

Inviolability of sinking funds.

ARTICLE III

EXECUTIVE DEPARTMENT

SECTION 1. *Officers of the Executive Department; terms of office.* The Executive Department shall consist of a Governor, in whom shall be vested the supreme executive power of the State; a Lieutenant-Governor, a Secretary of State, an Auditor, a Treasurer, a Superintendent of Public Instruction, and an Attorney-General, who shall be elected for a term of four years by the qualified electors of the State, at the same

Officers of the Executive Department.

Terms of office.

time and places and in the same manner as members of the General Assembly are elected. This term of office shall commence on the first day of January next after their election, and continue until their successors are elected and qualified: *Provided*, that the officers first elected shall assume the duties of their office ten days after the approval of this Constitution by the Congress of the United States, and shall hold their offices four years from and after the first day of January.

Qualifications of
Governor and
Lieutenant-
Governor.

SEC. 2. *Qualifications of Governor and Lieutenant-Governor.* No person shall be eligible as Governor or Lieutenant-Governor unless he shall have attained the age of thirty years, shall have been a citizen of the United States five years, and shall have been a resident of this State for two years next before the election; nor shall the person elected to either of these two offices be eligible to the same office more than four years in any term of eight years, unless the office shall have been cast upon him as Lieutenant-Governor or President of the Senate.

Returns of
elections.

SEC. 3. *Returns of elections.* The returns of every election for officers of the Executive Department shall be sealed up and transmitted to the seat of government by the returning officer, directed to the Secretary of State. The return shall be canvassed and the result declared in such manner as may be prescribed by law. Contested elections shall be determined by a joint ballot of both Houses of the General Assembly in such manner as shall be prescribed by law.

Oath of office
for Governor.

SEC. 4. *Oath of office for Governor.* The Governor, before entering upon the duties of his office, shall, in the presence of the members of both branches of the General Assembly, or before any Justice of the Supreme Court, take an oath or affirmation that he will support the Constitution and laws of the United States, and of the State of North Carolina, and that he will faithfully perform the duties appertaining to the office of Governor, to which he has been elected.

Duties of
Governor.

SEC. 5. *Duties of Governor.* The Governor shall reside at the seat of government of this State, and he shall, from time to time, give the General Assembly information of the affairs of the State, and recommend to their consideration such measures as he shall deem expedient.

Reprieves, com-
mutations and
pardons.

SEC. 6. *Reprieves, commutations, and pardons.* The Governor shall have power to grant reprieves, commutations and pardons, after conviction, for all offenses (except in cases of impeachment), upon such conditions as he may think proper, subject to such regulations as may be provided by law relative to the manner of applying for pardons. He shall biennially

communicate to the General Assembly each case of reprieve, commutation, or pardon granted, stating the name of each convict, the crime for which he was convicted, the sentence and its date, the date of commutation, pardon, or reprieve, and the reasons therefor.

SEC. 7. *Annual reports from officers of Executive Department and of public institutions.* The officers of the Executive Department and of the public institutions of the State shall, at least five days previous to each regular session of the General Assembly, severally report to the Governor, who shall transmit such reports, with his message, to the General Assembly; and the Governor may, at any time, require information in writing from the officers in the Executive Department upon any subject relating to the duties of their respective offices, and shall take care that the laws be faithfully executed.

Annual reports from officers of Executive Department and of public institutions.

SEC. 8. *Commander-in-chief.* The Governor shall be Commander-in-chief of the militia of the State, except when they shall be called into the service of the United States.

Commander-in-chief.

SEC. 9. *Extra sessions of General Assembly.* The Governor shall have power, on extraordinary occasions, by and with the advice of the Council of State, to convene the General Assembly in extra session by his proclamation, stating therein the purpose or purposes for which they are thus convened.

Extra sessions of General Assembly.

SEC. 10. *Officers whose appointments are not otherwise provided for.* The Governor shall nominate, and, by and with the advice and consent of a majority of the Senators-elect, appoint all officers whose offices are established by this Constitution and whose appointments are not otherwise provided for.

Officers whose appointments are not otherwise provided for.

SEC. 11. *Duties of the Lieutenant-Governor.* The Lieutenant-Governor shall be President of the Senate, but shall have no vote unless the Senate be equally divided. He shall, whilst acting as President of the Senate, receive for his services the same pay which shall, for the same period, be allowed to the Speaker of the House of Representatives; and he shall receive no other compensation except when he is acting as Governor.

Duties of the Lieutenant-Governor.

SEC. 12. *In case of impeachment of Governor, or vacancy caused by death or resignation.* In case of the impeachment of the Governor, his failure to qualify, his absence from the State, his inability to discharge the duties of his office, or, in case the office of Governor shall in any wise become vacant, the powers, duties and emoluments of the office shall devolve upon the Lieutenant-Governor until the disability shall cease

In case of impeachment of Governor, or vacancy caused by death or resignation.

or a new Governor shall be elected and qualified. In every case in which the Lieutenant-Governor shall be unable to preside over the Senate, the Senators shall elect one of their own number President of their body; and the powers, duties and emoluments of the office of Governor shall devolve upon him whenever the Lieutenant-Governor shall, for any reason, be prevented from discharging the duties of such office as above provided, and he shall continue as acting Governor until the disabilities are removed, or a new Governor or Lieutenant-Governor shall be elected and qualified. Whenever, during the recess of the General Assembly, it shall become necessary for the President of the Senate to administer the government, the Secretary of State shall convene the Senate, that they may elect such President.

Duties of other executive officers.

SEC. 13. *Duties of other executive officers.* The respective duties of the Secretary of State, Auditor, Treasurer, Superintendent of Public Instruction, and Attorney-General shall be prescribed by law. If the office of any of said officers shall be vacated by death, resignation, or otherwise, it shall be the duty of the Governor to appoint another until the disability be removed or his successor be elected and qualified. Every such vacancy shall be filled by election at the first general election that occurs more than thirty days after the vacancy has taken place, and the person chosen shall hold the office for the remainder of the unexpired term fixed in the first section of this article.

Council of State.

SEC. 14. *Council of State.* The Secretary of State, Auditor, Treasurer, and Superintendent of Public Instruction shall constitute, *ex officio*, the Council of State, who shall advise the Governor in the execution of his office, and three of whom shall constitute a quorum; their advice and proceedings in this capacity shall be entered in a journal, to be kept for this purpose exclusively, and signed by the members present, from any part of which any member may enter his dissent; and such journal shall be placed before the General Assembly when called for by either House. The Attorney-General shall be, *ex officio*, the legal adviser of the Executive Department.

Compensation of executive officers.

SEC. 15. *Compensation of executive officers.* The officers mentioned in this article shall, at stated periods, receive for their services a compensation to be established by law, which shall neither be increased nor diminished during the time for which they shall have been elected, and the said officers shall receive no other emolument or allowance whatever.

Seal of State.

SEC. 16. *Seal of State.* There shall be a seal of the State, which shall be kept by the Governor, and used by him, as

occasion may require, and shall be called "The Great Seal of the State of North Carolina." All grants and commissions shall be issued in the name and by the authority of the State of North Carolina, sealed with "The Great Seal of the State," and signed by the Governor, and countersigned by the Secretary of State.

SEC. 17. *Department of Agriculture, Immigration, and Statistics.* The General Assembly shall establish a Department of Agriculture, Immigration, and Statistics, under such regulations as may best promote the agricultural interests of the State, and shall enact laws for the adequate protection and encouragement of sheep husbandry.

Department of Agriculture, Immigration and Statistics.

ARTICLE IV

JUDICIAL DEPARTMENT

SECTION 1. *Abolishes the distinction between actions at law and suits in equity, and feigned issues.* The distinctions between actions at law and suits in equity, and the forms of all such actions and suits, shall be abolished; and there shall be in this State but one form of action for the enforcement or protection of private rights or the redress of private wrongs, which shall be denominated a civil action; and every action prosecuted by the people of the State as a party, against a person charged with a public offense, for the punishment of the same, shall be termed a criminal action. Feigned issues shall also be abolished, and the facts at issue tried by order of court before a jury.

Abolishes the distinction between actions at law and suits in equity.

SEC. 2. *Division of judicial powers.* The judicial power of the State shall be vested in a Court for the Trial of Impeachments, a Supreme Court, Superior Courts, Courts of Justices of the Peace, and such other courts inferior to the Supreme Court as may be established by law.

Feigned issues abolished.

Division of judicial powers.

SEC. 3. *Trial court of impeachment.* The Court for the Trial of Impeachments shall be the Senate. A majority of the members shall be necessary to a quorum, and the judgment shall not extend beyond removal from and disqualification to hold office in this State; but the party shall be liable to indictment and punishment according to law.

Trial court of impeachment.

SEC. 4. *Impeachment.* The House of Representatives solely shall have the power of impeaching. No person shall be convicted without the concurrence of two-thirds of the Senators present. When the Governor is impeached, the Chief Justice shall preside.

Impeachment.

Treason against
the State.

SEC. 5. *Treason against the State.* Treason against the State shall consist only in levying war against it, or adhering to its enemies, giving them aid and comfort. No person shall be convicted of treason unless on the testimony of two witnesses to the same overt act, or on confession in open court. No conviction of treason or attainder shall work corruption of blood or forfeiture.

Supreme court
justices.

SEC. 6. *Supreme court justices.* The Supreme Court shall consist of a Chief Justice and four Associate Justices.

Terms of the
supreme court.

SEC. 7. *Terms of the Supreme Court.* The terms of the Supreme Court shall be held in the city of Raleigh, as now, until otherwise provided by the General Assembly.

Jurisdiction of
supreme court.

SEC. 8. *Jurisdiction of Supreme Court.* The Supreme Court shall have jurisdiction to review, upon appeal, any decision of the courts below, upon any matter of law or legal inference. And the jurisdiction of said court over "issues of fact" and "questions of fact" shall be the same exercised by it before the adoption of the Constitution of one thousand eight hundred and sixty-eight, and the court shall have the power to issue any remedial writs necessary to give it a general supervision and control over the proceedings of the inferior courts.

Claims against
the State.

SEC. 9. *Claims against the State.* The Supreme Court shall have original jurisdiction to hear claims against the State, but its decisions shall be merely recommendatory; no process in the nature of execution shall issue thereon; they shall be reported to the next session of the General Assembly for its action.

Judicial districts
for superior
courts.

SEC. 10. *Judicial districts for Superior Courts.* The State shall be divided into nine judicial districts, for each of which a judge shall be chosen; and there shall be held a Superior Court in each county at least twice in each year, to continue for such time in each county as may be prescribed by law. But the General Assembly may reduce or increase the number of districts.

Residences of
judges, rotation
in judicial dis-
tricts, and special
terms.

SEC. 11. *Residences of judges, rotation in judicial districts, and special terms.* Every judge of the Superior Court shall reside in the district for which he is elected. The judges shall preside in the courts of the different districts successively, but no judge shall hold the courts in the same district oftener than once in four years; but in case of the protracted illness of the judge assigned to preside in any district, or of any other unavoidable accident to him, by reason of which he shall be unable to preside, the Governor may require any judge to hold one or more specified terms in said district, in lieu of the judge assigned to hold the courts of the said dis-

trict; and the General Assembly may by general laws provide for the selection of special or emergency judges to hold the Superior Courts of any county, or district, when the judge assigned thereto, by reason of sickness, disability, or other cause, is unable to attend and hold said court, and when no other judge is available to hold the same. Such special or emergency judges shall have the power and authority of regular judges of the Superior Courts, in the courts which they are so appointed to hold; and the General Assembly shall provide for their reasonable compensation.

Power to provide for special or emergency judges.

Power and authority of emergency judges.

Compensation.

SEC. 12. *Jurisdiction of courts inferior to Supreme Court.* The General Assembly shall have no power to deprive the Judicial Department of any power or jurisdiction which rightfully pertains to it as a coördinate department of the government; but the General Assembly shall allot and distribute that portion of this power and jurisdiction which does not pertain to the Supreme Court among the other courts prescribed in this Constitution or which may be established by law, in such manner as it may deem best; provide also a proper system of appeals; and regulate by law, when necessary, the methods of proceeding in the exercise of their powers of all the courts below the Supreme Court, so far as the same may be done without conflict with other provisions of this Constitution.

Jurisdiction of courts inferior to supreme court.

SEC. 13. *In case of waiver of trial by jury.* In all issues of fact, joined in any court, the parties may waive the right to have the same determined by a jury; in which case the finding of the judge upon the facts shall have the force and effect of a verdict by a jury.

In case of waiver of trial by jury.

SEC. 14. *Special courts in cities.* The General Assembly shall provide for the establishment of special courts, for the trial of misdemeanors, in cities and towns, where the same may be necessary.

Special courts in cities.

SEC. 15. *Clerk of the Supreme Court.* The Clerk of the Supreme Court shall be appointed by the Court, and shall hold his office for eight years.

Clerk of supreme court.

SEC. 16. *Election of Superior Court Clerk.* A Clerk of the Superior Court for each county shall be elected by the qualified voters thereof, at the time and in the manner prescribed by law for the election of members of the General Assembly.

Election of superior court clerk.

SEC. 17. *Term of office.* Clerks of the Superior Courts shall hold their offices for four years.

Term of office.

SEC. 18. *Fees, salaries, and emoluments.* The General Assembly shall prescribe and regulate the fees, salaries, and emoluments of all officers provided for in this article; but the

Fees, salaries and emoluments.

salaries of the judges shall not be diminished during their continuance in office.

What laws are,
and shall be,
in force.

SEC. 19. *What laws are, and shall be, in force.* The laws of North Carolina, not repugnant to this Constitution or the Constitution and laws of the United States, shall be in force until lawfully altered.

Disposition of ac-
tions at law and
suits in equity,
pending when
this Constitution
shall go into
effect, etc.

SEC. 20. *Disposition of actions at law and suits in equity, pending when this Constitution shall go into effect, etc.* Actions at law and suits in equity pending when this Constitution shall go into effect shall be transferred to the courts having jurisdiction thereof, without prejudice by reason of the change; and all such actions and suits commenced before, and pending the adoption by the General Assembly of the rules of practice and procedure herein provided for, shall be heard and determined according to the practice now in use, unless otherwise provided for by said rules.

Justices supreme
court, election of.

SEC. 21. *Election, terms of office, etc., of justices of the Supreme and judges of the Superior Courts.* The Justices of the Supreme Court shall be elected by the qualified voters of the State, as is provided for the election of members of the General Assembly. They shall hold their offices for eight years. The judges of the Superior Courts, elected at the first election under this amendment, shall be elected in like manner as is provided for Justices of the Supreme Court, and shall hold their offices for eight years. The General Assembly may, from time to time, provide by law that the judges of the Superior Courts, chosen at succeeding elections, instead of being elected by the voters of the whole State, as is herein provided for, shall be elected by the voters of their respective districts.

Transaction of
business in the
superior courts.

SEC. 22. *Transaction of business in the Superior Courts.* The Superior Courts shall be, at all times, open for the transaction of all business within their jurisdiction, except the trial of issues of fact requiring a jury.

Solicitors for
each judicial
district.

SEC. 23. *Solicitors for each judicial district.* A solicitor shall be elected for each judicial district, by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State, in all criminal actions in the Superior Courts, and advise the officers of justice in his district.

Sheriffs and
coroners.

SEC. 24. *Sheriffs and coroners.* In each county a sheriff and coroner shall be elected by the qualified voters thereof, as is prescribed for members of the General Assembly, and shall hold their offices for two years. In each township there

shall be a constable elected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term.

Constables.

SEC. 25. *Vacancies.* All vacancies occurring in the offices provided for by this article of the Constitution shall be filled by the appointments of the Governor, unless otherwise provided for, and the appointees shall hold their places until the next regular election for members of the General Assembly, when elections shall be held to fill such offices. If any person, elected or appointed to any of said offices, shall neglect and fail to qualify, such offices shall be appointed to, held and filled as provided in case of vacancies occurring therein. All incumbents of said offices shall hold until their successors are qualified.

Vacancies.

SEC. 26. *Terms of office of first officers.* The officers elected at the first election held under this Constitution shall hold their offices for the terms prescribed for them respectively, next ensuing after the next regular election for members of the General Assembly. But their terms shall begin upon the approval of this Constitution by the Congress of the United States.

Terms of office
of first officers
under this
article.

SEC. 27. *Jurisdiction of justices of the peace.* The several justices of the peace shall have jurisdiction, under such regulations as the General Assembly shall prescribe, of civil actions, founded on contract, wherein the sum demanded shall not exceed two hundred dollars, and wherein the title to real estate shall not be in controversy; and of all criminal matters arising within their counties where the punishment cannot exceed a fine of fifty dollars or imprisonment for thirty days. And the General Assembly may give to the justices of the peace jurisdiction of other civil actions wherein the value of the property in controversy does not exceed fifty dollars. When an issue of fact shall be joined before a justice, on demand of either party thereto, he shall cause a jury of six men to be summoned, who shall try the same. The party against whom the judgment shall be rendered in any civil action may appeal to the Superior Court from the same. In all cases of a criminal nature the party against whom the judgment is given may appeal to the Superior Court, where the matter shall be heard anew. In all cases brought before a justice, he shall make a record of the proceedings, and file same with the clerk of the Superior Court for his county.

Jurisdiction of
justices of the
peace.

Vacancies in
office of justices.

SEC. 28. *Vacancies in office of justices.* When the office of justice of the peace shall become vacant otherwise than by expiration of the term, and in case of a failure by the voters of any district to elect, the clerk of the Superior Court for the county shall appoint to fill the vacancy for the unexpired term.

Vacancies in
office of superior
court clerk.

SEC. 29. *Vacancies in office of Superior Court Clerk.* In case the office of clerk of a Superior Court for a county shall become vacant otherwise than by the expiration of the term, and in case of a failure by the people to elect, the judge of the Superior Court for the county shall appoint to fill the vacancy until an election can be regularly held.

Officers of other
courts inferior to
supreme court.

SEC. 30. *Officers of other courts inferior to Supreme Court.* In case the General Assembly shall establish other courts inferior to the Supreme Court, the presiding officers and clerks thereof shall be elected in such manner as the General Assembly may from time to time prescribe, and they shall hold their offices for a term not exceeding eight years.

Removal of
judges of the
various courts
for inability.

SEC. 31. *Removal of judges of the various courts for inability.* Any judge of the Supreme Court, or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both Houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon.

Removal of clerks
of the various
courts for
inability.

SEC. 32. *Removal of clerks of the various courts for inability.* Any clerk of the Supreme Court, or of the Superior Courts, or of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability; the Clerk of the Supreme Court by the judges of said Court, the clerks of the Superior Courts by the judge riding the district, and the clerks of such courts inferior to the Supreme Court as may be established by law by the presiding officers of said courts. The clerk against whom proceedings are instituted shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least ten days before the day appointed to act thereon, and the clerk shall be entitled to an appeal to the next term of the Superior Court, and thence to the Supreme Court, as provided in other cases of appeals.

SEC. 33. *Amendments not to vacate existing offices.* The amendments made to the Constitution of North Carolina by this Convention shall not have the effect to vacate any office or term of office now existing under the Constitution of the State, and filled, or held by virtue of any election or appointment under the said Constitution, and the laws of the State made in pursuance thereof.

Amendments not to vacate existing offices.

ARTICLE V

REVENUE AND TAXATION

SECTION 1. *Capitation tax; exemptions.* The General Assembly may levy a capitation tax on every male inhabitant of the State over twenty-one and under fifty years of age, which said tax shall not exceed two dollars, and cities and towns may levy a capitation tax which shall not exceed one dollar. No other capitation tax shall be levied. The commissioners of the several counties and of the cities and towns may exempt from the capitation tax any special cases on account of poverty or infirmity.

Capitation tax.

SEC. 2. *Application of proceeds of State and county capitation tax.* The proceeds of the State and county capitation tax shall be applied to the purposes of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose.

Exemptions.

Applications of proceeds of State and county capitation tax.

SEC. 3. *Taxation shall be by uniform rule and ad valorem; exemptions.* Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise; and also, all real and personal property, according to its true value in money: *Provided*, notes, mortgages, and all other evidences of indebtedness, or any renewal thereof, given in good faith to build, repair, or purchase a home, when said loan does not exceed eight thousand dollars (\$8,000), and said notes and mortgages and other evidences of indebtedness, or any renewal thereof, shall be made to run for not less than one nor more than thirty-three years, shall be exempt from taxation of every kind for fifty per cent of the value of the notes and mortgages: *Provided*, the holder of said note or notes must reside in the county where the land lies and there list it for taxation: *Provided, further*, that when said notes and mortgages are held and taxed in the county where the home is situated, then the owner of the home shall be exempt from taxation of every kind for fifty per cent of the value of said notes and mortgages. The word "home" is defined to mean lands, whether consisting of a building lot or larger tract, together with all the buildings and outbuildings which the owner in good faith intends to use

Taxation shall be by uniform rule and ad valorem.

Exemptions.

as a dwelling place for himself or herself, which shall be conclusively established by the actual use and occupancy of such premises as a dwelling place of the purchaser or owner for a period of three months. The General Assembly may also tax trades, professions, franchises, and incomes: *Provided*, the rate of tax on incomes shall not in any case exceed six per cent (6%), and there shall be allowed the following exemptions, to be deducted from the amount of annual incomes, to-wit: for married man with a wife living with him, or to a widow or widower having minor child or children, natural or adopted, not less than \$2,000; to all other persons not less than \$1,000, and there may be allowed other deductions (not including living expenses) so that only net incomes are taxed.

Restrictions upon the increase of the public debt, except in certain contingencies.

SEC. 4. *Restrictions upon the increase of the public debt except in certain contingencies.* Except for refunding of valid bonded debt, and except to supply a casual deficit, or for suppressing invasions or insurrections, the General Assembly shall have no power to contract any new debt or pecuniary obligation in behalf of the State to an amount exceeding in the aggregate, including the then existing debt recognized by the State, and deducting sinking funds then on hand, and the par value of the stock in the Carolina Railroad Company and the Atlantic and North Carolina Railroad Company owned by the State, seven and one-half per cent of the assessed valuation of taxable property within the State as last fixed for taxation. And the General Assembly shall have no power to give or lend the credit of the State in aid of any person, association, or corporation, except to aid in the completion of such railroads as may be unfinished at the time of the adoption of this Constitution, or in which the State has a direct pecuniary interest, unless the subject be submitted to a direct vote of the people of the State, and be approved by a majority of those who shall vote thereon.

Property exemptions from taxation.

SEC. 5. *Property exempt from taxation.* Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable, or religious purposes; also wearing apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers; libraries and scientific instruments, or any other personal property, to a value not exceeding three hundred dollars.

Taxes levied for counties.

SEC. 6. *Taxes levied for counties.* The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the county property tax is levied for a special purpose and with

the special approval of the General Assembly, which may be done by special or general act: *Provided*, this limitation shall not apply to taxes levied for the maintenance of public schools of the State for the term required by article nine, section three, of the Constitution: *Provided, further*, the State tax shall not exceed five cents on the one hundred dollars value of property.

SEC. 7. *Acts levying taxes shall state objects, etc.* Every act of the General Assembly levying a tax shall state the special object to which it is to be applied, and it shall be applied to no other purpose.

Acts levying taxes shall state objects, etc.

ARTICLE VI

SUFFRAGE AND ELIGIBILITY TO OFFICE

SECTION 1. *Who may vote.* Every male person born in the United States, and every male person who has been naturalized, twenty-one years of age, and possessing the qualifications set out in this article, shall be entitled to vote at any election by the people in the State, except as herein otherwise provided.

Qualifications of elector.

SEC. 2. *Qualifications of voters.* He shall reside in the State of North Carolina for one year, and in the precinct, ward, or other election district, in which he offers to vote four months next preceding election: *Provided*, that removal from one precinct, ward or other election district to another in the same county shall not operate to deprive any person of the right to vote in the precinct, ward or other election district from which he has removed until four months after such removal. No person who has been convicted, or who has confessed his guilt in open court upon indictment, of any crime the punishment of which now is, or may hereafter be, imprisonment in the State's Prison, shall be permitted to vote, unless the said person shall be first restored to citizenship in the manner prescribed by law.

Qualifications of electors.

SEC. 3. *Voters to be registered.* Every person offering to vote shall be at the time a legally registered voter as herein prescribed and in the manner hereafter provided by law, and the General Assembly of North Carolina shall enact general registration laws to carry into effect the provisions of this article.

Qualifications of elector.

General Assembly to provide registration laws.

SEC. 4. *Qualification for registration.* Every person presenting himself for registration shall be able to read and write any section of the Constitution in the English language. But no male person who was, on January 1, 1867, or at any time prior thereto, entitled to vote under laws of any State in the United States wherein he then resided, and no lineal de-

Qualifications of elector to register and vote.

Registration of persons entitled to vote without educational qualifications.

scendant of any such person, shall be denied the right to register and vote at any election in this State by reason of his failure to possess the educational qualifications herein prescribed: *Provided*, he shall have registered in accordance with the terms of this section prior to December 1, 1908. The General Assembly shall provide for the registration of all persons entitled to vote without the educational qualifications herein prescribed, and shall, on or before November 1, 1908, provide for the making of a permanent record of such registration, and all persons so registered shall forever thereafter have the right to vote in all elections by the people in this State, unless disqualified under section 2 of this article.

Permanent record.

Amendment indivisible.

SEC. 5. *Indivisible plan; legislative intent.* That this amendment to the Constitution is presented and adopted as one indivisible plan for the regulation of the suffrage, with the intent and purpose to so connect the different parts, and to make them so dependent upon each other, that the whole shall stand or fall together.

Elections by people and General Assembly.

SEC. 6. *Elections by people and General Assembly.* All elections by the people shall be by ballot, and all elections by the General Assembly shall be *viva voce*.

Oath of office.

SEC. 7. *Eligibility to office; official oath.* Every voter in North Carolina, except as in this article disqualified, shall be eligible to office, but before entering upon the duties of the office he shall take and subscribe the following oath:

"I, _____, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as_____. So help me, God."

Disqualification for office.

SEC. 8. *Disqualification for office.* The following classes of persons shall be disqualified for office: *First*, all persons who shall deny the being of Almighty God. *Second*, all persons who shall have been convicted or confessed their guilt on indictment pending, and whether sentenced or not, or under judgment suspended, of any treason or felony, or of any other crime for which the punishment may be imprisonment in the penitentiary, since becoming citizens of the United States, or of corruption or malpractice in office, unless such person shall be restored to the rights of citizenship in a manner prescribed by law.

When amendment to take effect.

SEC. 9. *When this chapter operative.* That this amendment to the Constitution shall go into effect on the first day of July, nineteen hundred and two, if a majority of votes cast at the next general election shall be cast in favor of this suffrage amendment.

ARTICLE VII

MUNICIPAL CORPORATIONS

SECTION 1. *County officers.* In each county there shall be elected biennially by the qualified voters thereof, as provided for the election of members of the General Assembly, the following officers: A treasurer, register of deeds, surveyor, and five commissioners.

SEC. 2. *Duty of county commissioners.* It shall be the duty of the commissioners to exercise a general supervision and control of the penal and charitable institutions, schools, roads, bridges, levying of taxes, and finances of the county, as may be prescribed by law. The register of deeds shall be *ex officio* clerk of the board of commissioners.

SEC. 3. *Counties to be divided into districts.* It shall be the duty of the commissioners first elected in each county to divide the same into convenient districts, to determine the boundaries and prescribe the name of the said districts, and to report the same to the General Assembly before the first day of January, 1869.

SEC. 4. *Townships have corporate powers.* Upon the approval of the reports provided for in the foregoing section of the General Assembly, the said districts shall have corporate powers for the necessary purposes of local government and shall be known as townships.

SEC. 5. *Officers of townships.* In each township there shall be biennially elected, by the qualified voters thereof, a clerk and two justices of the peace, who shall constitute a board of trustees, and shall, under the supervision of the county commissioners, have control of the taxes and finances, roads and bridges of the townships, as may be prescribed by law. The General Assembly may provide for the election of a large number of justices of the peace in cities and towns, and in those townships in which cities and towns are situated. In every township there shall also be biennially elected a school committee, consisting of three persons, whose duties shall be prescribed by law.

SEC. 6. *Trustees shall assess property.* The township board of trustees shall assess the taxable property of their townships and make returns to the county commissioners for revision, as may be prescribed by law. The clerk shall be, *ex officio*, treasurer of the township.

SEC. 7. *No debt or loan except by a majority of voters.* No county, city, town, or other municipal corporation shall contract any debt, pledge its faith or loan its credit, nor shall

any tax be levied or collected by any officers of the same except for the necessary expenses thereof, unless by a vote of the majority of the qualified voters therein.

Drawing of money.

SEC. 8. *No money drawn except by law.* No money shall be drawn from any county or township treasury, except by authority of law.

Taxes to be ad valorem.

SEC. 9. *Taxes to be ad valorem.* All taxes levied by any county, city, town, or township shall be uniform and *ad valorem* upon all property in the same, except property exempted by this Constitution.

When officers enter on duty.

SEC. 10. *When officers enter on duty.* The county officers first elected under the provisions of this article shall enter upon their duties ten days after the approval of this Constitution by the Congress of the United States.

Governor to appoint justices.

SEC. 11. *Governor to appoint justices.* The Governor shall appoint a sufficient number of justices of the peace in each county, who shall hold their places until sections four, five, and six of this article shall have been carried into effect.

Charters to remain in force until legally changed.

SEC. 12. *Charters to remain in force until legally changed.* All charters, ordinances, and provisions relating to municipal corporations shall remain in force until legally changed, unless inconsistent with the provisions of this Constitution.

Debts in aid of the rebellion not to be paid

SEC. 13. *Debts in aid of the rebellion not to be paid.* No county, city, town, or other municipal corporation shall assume to pay, nor shall any tax be levied or collected for the payment of any debt, or the interest upon any debt, contracted directly or indirectly in aid or support of the rebellion.

Powers of General Assembly over municipal corporations.

SEC. 14. *Powers of General Assembly over municipal corporations.* The General Assembly shall have full power by statute to modify, change, or abrogate any and all of the provisions of this article, and substitute others in their place, except sections seven, nine, and thirteen.

ARTICLE VIII

CORPORATIONS OTHER THAN MUNICIPAL

Restriction of legislative powers as to corporations.

SECTION 1. *Corporations under general laws.* No corporation shall be created nor shall its charter be extended, altered, or amended by special act, except corporations for charitable, educational, penal, or reformatory purposes that are to be and remain under the patronage and control of the State; but the General Assembly shall provide by general laws for the chartering and organization of all corporations and for amending, extending, and forfeiture of all charters,

General laws for organization of corporations.

except those above permitted by special act. All such general laws and special acts may be altered from time to time or repealed; and the General Assembly may at any time by special act repeal the charter of any corporation.

Allegation or repeal of general or special acts.

Special acts for repeal of charters.

SEC. 2. *Debts of corporations, how secured.* Dues from corporations shall be secured by such individual liabilities of the corporations, and other means, as may be prescribed by law.

Debts of corporations, how secured.

SEC. 3. *What corporations shall include.* The term "Corporation," as used in this article, shall be construed to include all associations and joint-stock companies having any of the powers and privileges of corporations not possessed by individuals or partnerships. And all corporations shall have the right to sue, and shall be subject to be sued, in all courts in like cases as natural persons.

What corporations shall include.

SEC. 4. *Legislature to provide for organizing cities, towns, etc.* It shall be the duty of the Legislature to provide by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessment and in contracting debts by such municipal corporations.

General laws for organization and government of municipalities.

ARTICLE IX

EDUCATION

SECTION 1. *Education shall be encouraged.* Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged.

Education shall be encouraged.

SEC. 2. *General Assembly shall provide for schools; separation of the races.* The General Assembly, at its first session under this Constitution, shall provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all the children of the State between the ages of six and twenty-one years. And the children of the white race and the children of the colored race shall be taught in separate public schools; but there shall be no discrimination in favor of, or to the prejudice of, either race.

General Assembly shall provide for schools.

Separation of the races.

SEC. 3. *Counties to be divided into districts.* Each county of the State shall be divided into a convenient number of districts, in which one or more public schools shall be maintained at least six months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section, they shall be liable to indictment.

Counties to be divided into districts.

What property shall be devoted to educational purposes.

SEC. 4. *What property devoted to educational purposes.* The proceeds of all land that have been or hereafter may be granted by the United States to this State, and not otherwise, appropriated by this State or the United States; also all moneys, stocks, bonds, and other property now belonging to any State fund for purposes of education, also the net proceeds of all sales of the swamp lands belonging to the State, and all other grants, gifts or devises that have been or hereafter may be made to the State, and not otherwise appropriated by the State or by the terms of the grant, gift, or devise, shall be paid into the State treasury, and, together with so much of the ordinary revenue of the State as may be by law set apart for that purpose, shall be faithfully appropriated for establishing and maintaining in this State a system of free public schools, and for no other uses or purposes whatsoever.

County school fund.

SEC. 5. *County school fund; proviso.* All moneys, stocks, bonds, and other property belonging to a county school fund; also the net proceeds from the sale of estrays; also the clear proceeds of all penalties and forfeitures and of all fines collected in the several counties for any breach of the penal or military laws of the State; and all moneys which shall be paid by persons as an equivalent for exemption from military duty, shall belong to and remain in the several counties, and shall be faithfully appropriated for establishing and maintaining free public schools in the several counties of this State: *Provided*, that the amount collected in each county shall be annually reported to the Superintendent of Public Instruction.

Proviso.

Election of trustees and provisions for maintenance of the university.

SEC. 6. *Election of trustees, and provisions for maintenance, of the university.* The General Assembly shall have power to provide for the election of trustees of the University of North Carolina, in whom, when chosen, shall be vested all the privileges, rights, franchises and endowments thereof in any wise granted to or conferred upon the trustees of said University; and the General Assembly may make such provisions, laws, and regulations from time to time as may be necessary and expedient for the maintenance and management of said University.

Benefits of the university.

SEC. 7. *Benefits of the university.* The General Assembly shall provide that the benefits of the University, as far as practicable, be extended to the youth of the State free of expense for tuition; also, that all the property which has heretofore accrued to the State, or shall hereafter accrue, from escheats, unclaimed dividends, or distributive shares of the estates of deceased persons, shall be appropriated to the use of the University.

SEC. 8. *Board of education.* The Governor, Lieutenant-Governor, Secretary of State, Treasurer, Auditor, Superintendent of Public Instruction, and Attorney-General shall constitute a State Board of Education.

Board of Education.

SEC. 9. *President and secretary.* The Governor shall be president and the Superintendent of Public Instruction shall be secretary of the Board of Education.

President and secretary.

SEC. 10. *Powers of the board.* The Board of Education shall succeed to all the powers and trusts of the president and directors of the Literary Fund of North Carolina, and shall have full power to legislate and make all needful rules and regulations in relation to free public schools and the educational fund of the State; but all acts, rules, and regulations of said board may be altered, amended, or repealed by the General Assembly, and when so altered, amended, or repealed, they shall not be reenacted by the board.

Powers of board.

SEC. 11. *First session of the board.* The first session of the Board of Education shall be held at the capital of the State within fifteen days after the organization of the State government under this Constitution; the time of future meetings may be determined by the board.

First session of board.

SEC. 12. *Quorum.* A majority of the board shall constitute a quorum for the transaction of business.

Quorum.

SEC. 13. *Expenses.* The contingent expenses of the board shall be provided by the General Assembly.

Expenses.

SEC. 14. *Agricultural department.* As soon as practicable after the adoption of this Constitution, the General Assembly shall establish and maintain, in connection with the University, a department of agriculture, of mechanics, of mining, and of normal instruction.

Agricultural department.

SEC. 15. *Children must attend school.* The General Assembly is hereby empowered to enact that every child, of sufficient mental and physical ability, shall attend the public schools during the period between the ages of six and eighteen years, for a term of not less than sixteen months, unless educated by other means.

Children must attend school.

ARTICLE X

HOMESTEAD AND EXEMPTIONS

SECTION 1. *Exemptions of personal property.* The personal property of any resident of this State, to the value of five hundred dollars, to be selected by such resident, shall be and is hereby exempted from sale under execution or other final process of any court, issued for the collection of any debt.

Exemptions.

Homestead.

SEC. 2. *Homestead.* Every homestead, and the dwellings and buildings used therewith, not exceeding in value one thousand dollars, to be selected by the owner thereof, or in lieu thereof, at the option of the owner, any lot in a city, town, or village with the dwellings and buildings used thereon, owned and occupied by any resident of this State, and not exceeding the value of one thousand dollars, shall be exempt from sale under execution or other final process obtained on any debt. But no property shall be exempt from sale for taxes or for payment of obligations contracted for the purchase of said premises.

Homestead exempted from debt.

SEC. 3. *Homestead exemption from debt.* The homestead, after the death of the owner thereof, shall be exempt from the payment of any debt during the minority of his children, or any of them.

Laborer's lien.

SEC. 4. *Laborer's lien.* The provisions of sections one and two of this article shall not be so construed as to prevent a laborer's lien for work done and performed for the person claiming such exemption, or a mechanic's lien for work done on the premises.

Benefit of widow.

SEC. 5. *Benefit of widow.* If the owner of a homestead die, leaving a widow but no children, the same shall be exempt from the debts of her husband, and the rents and profits thereof shall inure to her benefit during her widowhood, unless she be the owner of a homestead in her own right.

Property of a married female secured to her.

SEC. 6. *Property of married women secured to them.* The real and personal property of any female in this State acquired before marriage, and all property, real and personal, to which she may, after marriage, become in any manner entitled, shall be and remain the sole and separate estate and property of such female, and shall not be liable for any debts, obligations, or engagements of her husband, and may be devised, and bequeathed, and, with the written assent of her husband, conveyed by her as if she were unmarried.

Husband may insure his life for the benefit of wife and children.

SEC. 7. *Husband may insure his life for the benefit of wife and children.* The husband may insure his own life for the sole use and benefit of his wife and children, and in case of the death of the husband the amount thus insured shall be paid over to the wife and children, or to the guardian, if under age, for her or their own use, free from all the claims of the representatives of her husband, or any of his creditors.

How deed for homestead may be made.

SEC. 8. *How deed for homestead may be made.* Nothing contained in the foregoing sections of this article shall operate to prevent the owner of a homestead from disposing of the same by deed; but no deed made by the owner of a home-

stead shall be valid without the voluntary signature and assent of his wife, signified on her private examination according to law.

ARTICLE XI

PUNISHMENTS, PENAL INSTITUTIONS AND PUBLIC CHARITIES

SECTION 1. *Punishments; convict labor; proviso.* The following punishments only shall be known to the laws of this State, viz., death, imprisonment with or without hard labor, fines, removal from office, and disqualification to hold and enjoy any office of honor, trust, or profit under this State. The foregoing provision for imprisonment with hard labor shall be construed to authorize the employment of such convict labor on public works or highways, or other labor for public benefit, and the farming out thereof, where and in such manner as may be provided by law; but no convict shall be farmed out who has been sentenced on a charge of murder, manslaughter, rape, attempt to commit rape, or arson: *Provided*, that no convict whose labor may be farmed out shall be punished for any failure of duty as a laborer, except by a responsible officer of the State; but the convicts so farmed out shall be at all times under the supervision and control, as to their government and discipline, of the penitentiary board or some officer of this State.

Punishments.

Convict labor.

Proviso.

SEC. 2. *Death punishment.* The object of punishment being not only to satisfy justice, but also to reform the offender, and thus prevent crime, murder, arson, burglary, and rape, and these only, may be punishable with death, if the General Assembly shall so enact.

Death punishment.

SEC. 3. *Penitentiary.* The General Assembly shall, at its first meeting, make provision for the erection and conduct of a State's Prison or penitentiary at some central and accessible point within the State.

Penitentiary.

SEC. 4. *Houses of correction.* The General Assembly may provide for the erection of houses of correction, where vagrants and persons guilty of misdemeanors shall be restrained and usefully employed.

Houses of correction.

SEC. 5. *Houses of refuge.* A house or houses of refuge may be established whenever the public interests may require it, for the correction and instruction of other classes of offenders.

Houses of refuge.

SEC. 6. *The sexes to be separated.* It shall be required, by competent legislation, that the structure and superintendence of penal institutions of the State, the county jails, and city police prisons secure the health and comfort of the prisoners, and that male and female prisoners be never confined in the same room or cell.

The sexes to be separated.

Provision for the
poor and orphans.

SEC. 7. *Provision for the poor and orphans.* Beneficent provisions for the poor, the unfortunate and orphan, being one of the first duties of a civilized and Christian State, the General Assembly shall, at its first session, appoint and define the duties of a Board of Public Charities, to whom shall be entrusted the supervision of all charitable and penal State institutions, and who shall annually report to the Governor upon their condition, with suggestions for their improvement.

Orphan houses.

SEC. 8. *Orphan houses.* There shall also, as soon as practicable, be measures devised by the State for the establishment of one or more orphan houses, where destitute orphans may be cared for, educated and taught some business or trade.

Inebriates and
idiots.

SEC. 9. *Inebriates and idiots.* It shall be the duty of the Legislature, as soon as practicable, to devise means for the education of idiots and inebriates.

Deaf-mutes, blind
and insane.

SEC. 10. *Deaf-mutes, blind, and insane.* The General Assembly may provide that the indigent deaf-mute, blind, and insane of the State shall be cared for at the charge of the State.

Self-supporting.

SEC. 11. *Self-supporting.* It shall be steadily kept in view by the Legislature and the Board of Public Charities that all penal and charitable institutions should be made as nearly self-supporting as is consistent with the purposes of their creation.

ARTICLE XII

MILITIA

Who are liable to
militia duty.

SECTION 1. *Who are liable to militia duty.* All able-bodied male citizens of the State of North Carolina, between the ages of twenty-one and forty years, who are citizens of the United States, shall be liable to duty in the militia: *Provided*, that all persons who may be adverse to bearing arms, from religious scruples, shall be exempt therefrom.

Proviso.

Organizing, etc.

SEC. 2. *Organizing, etc.* The General Assembly shall provide for the organizing, arming, equipping, and discipline of the militia, and for paying the same, when called into active service.

Governor com-
mander-in-chief.

SEC. 3. *Governor commander-in-chief.* The Governor shall be commander-in-chief, and shall have power to call out the militia to execute the law, suppress riots or insurrections, and to repel invasion.

Exemptions.

SEC. 4. *Exemptions.* The General Assembly shall have power to make such exemptions as may be deemed necessary, and to enact laws that may be expedient for the government of the militia.

ARTICLE XIII

AMENDMENTS

SECTION 1. *Convention, how called.* No convention of the people of this State shall ever be called by the General Assembly, unless by the concurrence of two-thirds of all the members of each House of the General Assembly, and except the proposition, Convention or No Convention, be first submitted to the qualified voters of the whole State, at the next general election, in a manner to be prescribed by law. And should a majority of the votes cast be in favor of said convention, it shall assemble on such day as may be prescribed by the General Assembly.

Convention, how called.

SEC. 2. *How the Constitution may be altered.* No part of the Constitution of this State shall be altered unless a bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments so agreed to shall be submitted at the next general election to the qualified voters of the whole State, in such manner as may be prescribed by law. And in the event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State.

How the Constitution may be altered.

ARTICLE XIV

MISCELLANEOUS

SECTION 1. *Indictments.* All indictments which shall have been found, or may hereafter be found, for any crime or offense committed before this Constitution takes effect, may be proceeded upon in the proper courts, but no punishment shall be inflicted which is forbidden by this Constitution.

Indictments.

SEC. 2. *Penalty for fighting duel.* No person who shall hereafter fight a duel, or assist in the same as a second, or send, accept, or knowingly carry a challenge therefor, or agree to go out of the State to fight a duel, shall hold any office in this State.

Penalty for fighting duel.

SEC. 3. *Drawing money.* No money shall be drawn from the treasury but in consequence of appropriations made by law; and an accurate account of the receipts and expenditures of the public money shall be annually published.

Drawing money.

SEC. 4. *Mechanic's lien.* The General Assembly shall provide, by proper legislation, for giving to mechanics and laborers an adequate lien on the subject-matter of their labor.

Mechanics lien.

SEC. 5. *Governor to make appointments.* In the absence of any contrary provision, all officers of this State, whether heretofore elected, or appointed by the Governor, shall hold their positions only until other appointments are made by the Governor, or, if the officers are elective, until their successors shall have been chosen and duly qualified according to the provisions of this Constitution.

Governor to make appointments.

SEC. 6. *Seat of government.* The seat of government in this State shall remain at the city of Raleigh.

Seat of government.

SEC. 7. *Holding office.* No person who shall hold any office or place of trust or profit under the United States, or any department thereof, or under this State, or under any other state or government, shall hold or exercise any other office or place of trust or profit under the authority of this State, or be eligible to a seat in either House of the General Assembly: *Provided*, that nothing herein contained shall extend to officers in the militia, justices of the peace, commissioners of public charities, or commissioners for special purposes.

Holding office.

Provido.

SEC. 8. *Intermarriage of whites and negroes prohibited.* All marriages between a white person and a negro, or between a white person and a person of negro descent to the third generation, inclusive, are hereby forever prohibited.

Intermarriage of whites and negroes prohibited.

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 - what in force. A. 4, S. 19.
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- Legislature, two branches of. A. 2, S. 1.
 - provide for organizing towns, etc. A. 8, S. 4.
 - trials other than jury. A. 1, S. 13.
- Legitimation, general assembly can pass general laws for. A. 2, S. 11.
- Liberty, deprivation of, except by law. A. 1, S. 17.
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 - general assembly to provide for organization of; taxation, etc., by. A. 8, S. 4.
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- Officers, county. A. 7, SS. 1, 10.
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- Orphans, houses for. A. 11, S. 8.
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 - convict labor. A. 11, S. 1.
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 - transaction of business, to be open for. A. 4, S. 22.
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 - jurisdiction. A. 4, SS. 8, 9.
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- Surveyor, county. A. 7, S. 1.
- Suspending laws without consent of representatives, forbidden. A. 1, S. 9.
- Taxation, ad valorem and uniform. A. 5, S. 3.
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- Towns, etc., organized by legislature. A. 8, S. 4.
- Towns, laws changing names of. A. 2, S. 29.
- Townships, officers of. A. 7, S. 5.
 - laws changing names of. A. 2, S. 29.
 - laws erecting, changing lines. A. 2, S. 29.
- Trade, laws regulating. A. 2, S. 29.
- Trials on against state. A. 4, S. 5.
- Treasurer, duties of. A. 3, S. 13.

- University, agricultural department of, mechanics, mining and normal instruction connected with. A. 9, S. 14.
- benefits of. A. 9, S. 7.
- election of trustees. A. 9, S. 6.
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- maintenance of. A. 9, S. 6.
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- Vacancies in general assembly. A. 2, S. 13.
- other. A. 3, SS. 12, 13, A. 4, SS. 25, 28, 29.
- Vagrants, houses of correction for. A. 11, S. 4.
- Warrants without evidence injurious. A. 1, S. 15.
- Whites and negroes cannot intermarry. A. 14, S. 8.
- separated in schools. A. 9, S. 2.
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PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA
—
SESSION 1931



PUBLIC LAWS
OF THE
STATE OF NORTH CAROLINA

SESSION 1951

CHAPTER 1

A BILL TO BE ENTITLED AN ACT TO ABOLISH THE
GENERAL COUNTY COURT OF TRANSYLVANIA
COUNTY.

Whereas, on the sixth day of May, one thousand nine hundred and twenty-nine, the Board of Commissioners of Transylvania County purported to create a General County Court for said county and appointed a judge and prosecuting officer for said General County Court under the provisions of chapter two hundred and sixty-one, of the Public Laws of North Carolina, one thousand nine hundred and twenty-three, as amended by chapter eighty-five of the Public Laws of North Carolina of the extra session one thousand nine hundred and twenty-four and chapter two hundred and forty-two and two hundred and fifty of the Public Laws of one thousand nine hundred and twenty-five and chapter two hundred and thirty-two of the Public Laws of one thousand nine hundred and twenty-seven, and authorized said court to begin the transaction of business on and after the first Monday in June, one thousand nine hundred and twenty-nine, and

Preamble as to
organization of
Transylvania
County Court.

Whereas, said court was organized or attempted to be organized and to transact such business as provided for in said resolution after the first Monday in June, one thousand nine hundred and twenty-nine, and has continued so to do up to and including the month of December, one thousand nine hundred and thirty and has attempted to continue to transact said business during the month of January, one thousand nine hundred and thirty-one, and

Whereas, the present Board of Commissioners of Transylvania County, North Carolina, at their regular meeting on December the first, one thousand nine hundred and thirty, passed a resolution abolishing said court for the reason that in the opinion of the Board of Commissioners, that the public interest of the County of Transylvania does not require the

Court abolished
by County
Commissioners.

maintenance and operation of said General County Court, and that same is a needless expense to the taxpayers of said county and which said resolution abolishing said court was properly and duly introduced and adopted by said board of commissioners at said regular meeting of said board on the first Monday in December, one thousand nine hundred and thirty, and

Whereas, the said Judge of said General County Court and the Solicitor of said court have refused to recognize the action of said board of commissioners and are proceeding and attempting to carry on and operate said court: *Now, Therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. That the General County Court of Transylvania County, North Carolina, is hereby abolished.

General County Court abolished.

C. S. 1608 (F) to (DD) repealed as to Transylvania County.

SEC. 2. That sub-chapter five, article twenty-four, sections one thousand six hundred and eight (F) to sections one thousand and six hundred and eight (DD) and all acts amendatory thereto are hereby repealed insofar as same relates to Transylvania County.

Ch. 216, Public Laws 1923; ch. 85, Public Laws ex-1924; chs. 242 and 250, Public Laws 1925; and ch. 232, Public Laws 1927, repealed as to Transylvania County.

SEC. 3. That chapter two hundred and sixteen of the Public Laws of one thousand nine hundred and twenty-three and chapter eighty-five of the Public Laws of extra session one thousand nine hundred and twenty-four and chapters two hundred and forty-two and two hundred and fifty, Public Laws of one thousand nine hundred and twenty-five and chapter two hundred and thirty-two of the Public Laws of one thousand nine hundred and twenty-seven and all laws and acts amendatory thereto, are hereby repealed insofar as same relates to Transylvania County and the General County Court therein.

Transfer of cases to docket of Superior Court.

SEC. 4. That the Clerk of the Superior Court shall immediately transfer and docket into the proper docket or record of the Superior Court of Transylvania County, each and every case remaining upon either the Civil or Criminal Docket of said General County Court at the date of the ratification of this act and said criminal and civil cases shall take their places on the docket of said Superior Court in their regular order and shall be duly tried in said Superior Court when reached for trial.

Salaries of court officers to be prorated and paid.

SEC. 5. Any salary or salaries due to the judge, prosecuting officer or clerk of the said General County Court at the ratification of this act, shall be prorated and paid to said judge, prosecuting officer or other officer of said court at the salary provided for by the Board of County Commissioners of Tran-

sylvania County at their regular meeting on the first Monday in December, one thousand nine hundred and thirty.

SEC. 6. That all laws and clauses of laws in conflict with this act to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 7. This act shall be in force from and after its ratification.

Ratified this the 13th day of January, A. D. 1931.

CHAPTER 2

A BILL TO BE ENTITLED AN ACT TO PROVIDE A RIGHT-OF-WAY FOR THE UNITED STATES GOVERNMENT FOR THE INLAND WATERWAY FROM THE CAPE FEAR RIVER AT SOUTHPORT TO THE NORTH CAROLINA-SOUTH CAROLINA LINE.

Whereas, the Congress of the United States, in the River and Harbor Act, approved July third, one thousand nine hundred and thirty, authorized the construction of an intracoastal waterway from the Cape Fear River, at Southport to and beyond the North Carolina-South Carolina State Line in accordance with report submitted in house document number forty-one, Seventy-first Congress, first session, and subject to the conditions set forth in said document, which conditions provide, among others, that local interests shall furnish, without cost to the United States, a right-of-way for said waterway of width not less than one thousand feet where the land does not exceed eight feet in elevation above mean low water, with increased widths approximately in proportion to the quantity of excavation required as the elevation of the land increases until a maximum of one thousand seven hundred and fifty feet is reached where the ground elevation is thirty feet or more above mean low water, and

Preamble as to inland waterway from Southport to South Carolina line.

Whereas, the State of North Carolina desires to accomplish the condition imposed upon local interests and furnish the right-of-way for said waterway as provided in the aforesaid report: *Now, Therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. For the purpose of aiding in the construction of the proposed inland waterway by the United States from the Cape Fear River at Southport to the North Carolina-South Carolina State line, the Secretary of State is hereby authorized to issue to the United States of America a grant to the land located within said inland waterway, right-of-way,

State lands on right-of-way to be granted to United States.

Method of
granting.

which is to be one thousand feet to seventeen hundred fifty feet wide insofar as such land is subject to grant by the State of North Carolina, the said grant to issue upon a certificate furnished to the Secretary of State by the Secretary of War, or by any authorized officer of the corps of engineers of the United States Army, or by any other authorized official, exercising control over the construction of the said waterway. Whenever in the construction of such inland waterway within this State, lands theretofore submerged shall be raised above the water by the deposit of excavated material, the land so formed shall become the property of the United States if within the limits of said inland waterway, right-of-way, herein set out one thousand feet to seventeen hundred fifty feet and the Secretary of State is hereby authorized to issue to the United States a grant to the land so formed within the limits above specified, the grant to issue upon a certificate furnished to the Secretary of State by some authorized official of the United States, as above provided. If said lands so required for the inland waterway right-of-way shall be marshlands, or sound lands, the title to which has heretofore been vested in the State Board of Education, the Governor of the State, as President thereof, and the Superintendent of Public Instruction as Secretary, are hereby authorized and required to execute proper conveyance to the United States of America for said marshlands or sound lands, free of cost, both to the State and to the United States Government, upon a certificate furnished to said Board of Education by the Secretary of War, or by any authorized officer of the corps of engineers of the United States Army, or by any other authorized official exercising control over the construction of the said inland waterway.

Grant of lands
of State Board
of Education.

Method of
granting.

Transportation
Advisory Com-
mission to secure
right-of-way over
private lands.

SEC. 2. If the title to any part of the lands required by the United States Government for the construction of such inland waterway from the Cape Fear River at Southport to the North Carolina-South Carolina State line shall be in any private person, company or corporation, railroad company, street railway company, telephone or telegraph company, or other public service corporation or shall have been donated or condemned for any public use by any political sub-division of the State, or if it may be necessary, for the purpose of obtaining the proper title to any lands, the title to which has heretofore been vested in the State Board of Education, then the Transportation Advisory Commission, created under chapter two hundred and sixty-six, Public Laws of one thousand nine hundred and twenty-five, in the name of the State of North Carolina, is hereby authorized and empowered, acting for and in behalf of the State of North Carolina, to secure

a right-of-way one thousand to seventeen hundred fifty feet wide for said inland waterway across and through such lands or any part thereof, by purchase, donation or otherwise, through agreement with the owner or owners where possible, and when any such property is thus acquired, the Governor and Secretary of State shall execute a deed for the same to the United States; and if for any reason the said commission shall be unable to secure such right-of-way across any such property by voluntary donation by and/or with the owner or owners, the said Commission acting for and in behalf of the State of North Carolina is hereby vested with the power to condemn the same, and in so doing, the ways, means, methods and procedure of chapter thirty-three of the Consolidated Statutes of one thousand nine hundred nineteen, entitled "Eminent Domain," shall be used by it as near as the same is suitable for the purposes of this act, and in all instances, the general and special benefits to the owner thereof shall be assessed as offsets against the damages to such property or lands.

Method of
deeding to
United States.

Commission
vested with power
of eminent
domain.

As such condemnation proceedings might result in delay in the acquiring of title to all parts of the right-of-way and in the construction of the said inland waterway by the United States, said Transportation Advisory Commission is authorized to enter any of said lands and property and take possession of the same at the time hereinafter provided as needed for this use in behalf of the State or the United States Government for the purposes herein set out, prior to the bringing of the proceeding for condemnation and prior to the payment of the money for such land or property under any judgment in condemnation. In the event the owner or owners shall appeal from the report of the commissioners appointed in any condemnation proceeding hereunder, it shall not be necessary for said commission, acting in behalf of the State of North Carolina, the State of North Carolina, or the United States Government, to deposit the money assessed by said commissioners with the clerk.

Entry upon
private lands
prior to
condemnation.

Commission need
not deposit
amount assessed.

Whenever proceedings in condemnation are instituted in pursuance of the provisions of this section, the said commission upon the filing of the petition or petitions in such proceedings, shall have the right to take immediate possession, on behalf of the State of such lands or property to the extent of the interest to be acquired and the order of the Clerk of the Superior Court of the county where the action is instituted, shall be sufficient to vest the title and possession in the State through the Transportation Advisory Commission. The Governor and Secretary of State shall, upon vesting of the

Immediate
possession upon
filing petition for
condemnation.

Execution of deed to United States.

Just compensation to be paid owners.

United States Government may condemn right-of-way.

Expenses to be borne by State.

Compensation to land owners made claim against State.

Use declared paramount public purpose.

title and possession, execute a deed to the United States and said lands or property may then be appropriated and used by the United States for the purposes aforesaid: *Provided*, that in every case the proceedings in condemnation shall be diligently prosecuted to final judgment in order that the just compensation, if any, to which the owners of the property are entitled may be ascertained and when so ascertained and determined, such compensation, if any, shall be promptly paid as hereinafter in this act provided.

If the United States Government shall so determine, it is hereby authorized to condemn and use all lands and property which may be needed for the purposes herein set out and which is specifically described and set out in paragraph next preceding, under the authority of said United States Government, and according to the provisions existing in the Federal Statutes for condemning lands and property for the use of the United States Government. In case the United States Government shall so condemn said land and property, the said Transportation Advisory Commission is hereby authorized to pay all expenses of the condemnation proceedings and any award that may be made thereunder, out of the money which may be appropriated for said purposes.

All sums which may be agreed upon between the said Transportation Advisory Commission and the owner of any property needed by the United States Government for said inland waterway and all sums which may be assessed in favor of the owner of any property condemned hereunder, shall constitute and remain a fixed and valid claim against the State of North Carolina until paid and satisfied in full, but the order of the clerk when entered in any condemnation proceeding shall divest the owner of the land condemned of all right, title, interest and possession in and to such land and property.

SEC. 3. In such condemnation proceedings the uses for which such land or property is condemned are hereby declared to be for a purpose paramount to all other public uses, and the fact that any portion of it has heretofore been condemned by a railroad company, a street railway company, telephone or telegraph company, or other public service corporation, or by any political subdivision of the State of North Carolina, for public uses, or has been conveyed by any person or corporation for any such public uses, or vested in the State Board of Education, or by any other act dedicated to any public use, shall in no way affect the right of the State of North Carolina, or the United States Government, to proceed and condemn such land and property as hereinbefore provided.

SEC. 4. Whenever said Commission has agreed with the owner of any such land or property as to the purchase price thereof, or the damage for the construction of the inland waterway has finally been determined in any condemnation proceeding necessary to secure such land or property, the said Commission is hereby authorized and directed to pay all of said sums and other expenses incident thereto by proper warrant upon the sum which may be appropriated for said purpose, and all such sums shall constitute and remain a fixed and valid claim against the State of North Carolina until paid and satisfied in full.

Method of payment of expenses and awards.

Claim against State.

SEC. 5. For the purpose of determining the lands necessary for the uses herein set out, the Transportation Advisory Commission or the United States Government, or the agents of either, shall have the right to enter upon any lands along the general line of the right-of-way in this act specified, and make such surveys, and do such other acts as in their judgment may be necessary for the purpose of definitely locating the specific lines of said right-of-way and the lands required for said purposes, and there shall be no claim against the State of North Carolina or the United States for such acts as may be done in making said surveys.

State and United States may enter upon lands for survey, etc.

No claims allowed for such entry.

SEC. 6. A sum not to exceed fifty thousand dollars (\$50,000) shall be appropriated for the purposes of this act in the Act to Make Appropriations and upon proper certificate and itemized statement, attested by the chairman and executive secretary of the Transportation Advisory Commission to the State Auditor, the State Auditor shall issue his warrant and the State Treasurer shall pay upon such warrant such expenses and sums for the purchase price of or damage assessed for land or property necessary and such expenses as may be necessary in connection with procuring surveys, titles and condemnations.

Sum of \$50,000.00 appropriated for purpose.

Method of expending appropriation.

SEC. 7. The State Highway Commission or the road governing body of any political subdivision of the State of North Carolina is hereby authorized and directed to construct, maintain and operate in perpetuity, all bridges over the waterway without cost to the United States.

Maintenance of bridges over waterway by highway bodies.

SEC. 8. The State of North Carolina retains concurrent jurisdiction with the United States over any lands acquired and held in pursuance of the provisions of this chapter, so far as that all civil and criminal process issued under authority of any law of this State may be executed in any part of the premises so acquired for such inland waterway, or for the buildings or constructions thereon erected for the purposes of such inland waterway.

Concurrent jurisdiction of State and United States over waterway.

SEC. 9. This act shall take effect from and after its ratification.

Ratified this the 16th day of January, A. D. 1931.

CHAPTER 3

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED EIGHT OF SUB-CHAPTER FOUR OF THE CONSOLIDATED STATUTES PERTAINING TO RECORDER'S COURTS.

The General Assembly of North Carolina do enact:

C. S. 1608
amended as to
Halifax County.

SECTION 1. That section one thousand six hundred eight of sub-chapter four of the Consolidated Statutes be amended by striking out the word "Halifax" wherever it occurs in said section.

Establishment of
Recorder's Court

SEC. 2. Upon the establishment of a County Recorder's Court in the County of Halifax under the general law it shall be the duty of the Clerk of the Superior Court of Halifax County to transfer from the docket of the Superior Court of said county to the docket of the Recorder's Court for trial all causes pending in the Superior Court in the jurisdiction of said Recorder's Court.

Docketing of
cases from
Superior Court.

Conflicting laws
repealed.

SEC. 3. That all laws or clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 16th day of January, A. D. 1931.

CHAPTER 4

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE, CONSOLIDATED STATUTES OF NORTH CAROLINA, AND CHAPTER ONE HUNDRED AND TWENTY-EIGHT, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND NINETEEN, ONLY INsofar AS THE SAME RELATE TO THE FIRST WEEK OF THE FEBRUARY TERM, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, AND TO THE FIRST WEEK OF THE MAY TERM OF THE SUPERIOR COURT OF BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443
amended as to
Beaufort County.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina, and chapter one hundred and twenty-eight, Public Laws of

one thousand nine hundred and nineteen, insofar as the same relate to Beaufort County only, be and the same are, hereby amended so as to provide as follows:

That because of congestion in the criminal docket, the first week of the February term, one thousand nine hundred and thirty-one, of the Superior Court of Beaufort County shall be wholly and exclusively devoted to the trial of criminal cases, and the Board of County Commissioners of Beaufort County are hereby authorized and directed to draw and the Sheriff to summon the requisite number of jurors, including a grand jury, for said week, and the Solicitor of the First Judicial District is authorized and directed to appear and prosecute the criminal docket at said term, but the foregoing amendment is limited to the first week of the February term, one thousand nine hundred and thirty-one, of said court and shall not apply thereafter.

SEC. 2. That section one thousand four hundred and forty-three, Consolidated Statutes of North Carolina, be and the same hereby is amended, relating to Beaufort County only, so as to provide that the first week of the May term of the Superior Court of Beaufort County, beginning the ninth Monday after the first Monday in March, shall be devoted to the trial of criminal cases exclusively, and the second week of said term in each year to the trial of civil cases exclusively.

SEC. 3. That all laws and clauses of laws only to the extent of their conflict herewith are hereby repealed.

SEC. 4. That this act be in force from and after its ratification.

Ratified this the 16th day of January, A. D. 1931.

CHAPTER 5

AN ACT TO DEFER THE QUADRENNIAL ASSESSMENT AND VALUATION OF PROPERTY UNTIL MARCH FIFTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That all boards of county commissioners, county supervisors of taxation, township boards of list-takers and assessors, and all other public officials charged with any duties in connection with the quadrennial assessment and valuation of property as provided for in the machinery act of one thousand nine hundred twenty-nine, the same being chapter three hundred forty-four, Public Laws of one thousand nine hundred

Also ch. 128,
Public Laws
1919.

First week of
February term of
Superior Court,
1931, for criminal
cases only.

Drawing of grand
and petit jury.

Solicitor to
prosecute docket.

Section again
amended.

First week of
May term for
criminal cases
only.

Second week for
civil cases only.

Conflicting laws
repealed.

Quadrennial
assessment postponed to March
15, 1931.

Chapter 344,
Public Laws
1929, amended.

twenty-nine, be, and they are hereby, authorized, empowered and directed to discontinue and defer the performance of any duties imposed upon them with respect to the quadrennial assessment and valuation of property as provided for in said machinery act of one thousand nine hundred twenty-nine, until March fifteenth, one thousand nine hundred thirty-one.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 21st day of January, A. D. 1931.

CHAPTER 6

AN ACT TO ABOLISH THE TERM OF SUPERIOR COURT OF PERQUIMANS COUNTY KNOWN AS THE JANUARY TERM OF SAID COURT AND TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, INsofar AS IT RELATES TO THE JANUARY TERM OF PERQUIMANS SUPERIOR COURT.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, abolishing
January term
Perquimans
County Superior
Court.

SECTION 1. That section one thousand four hundred forty-three of volume three of the Consolidated Statutes of North Carolina be amended by striking out after the word "Perquimans" the words "Sixth Monday before the first Monday in March."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 22nd day of January, A. D. 1931.

CHAPTER 7

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES WITH REFERENCE TO THE HOLDING OF THE SUPERIOR COURT OF WILSON COUNTY DURING THE FEBRUARY TERM, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, relating
to February term
of the Superior
Court in Wilson
County.

SECTION 1. That, that portion of section one thousand four hundred and forty-three of the Consolidated Statutes which reads as follows: "Wilson—fourth Monday before the first Monday in March to continue for two weeks, the first week

for criminal cases only, and the second week for civil cases only" be amended by reading as follows: "Wilson—fourth Monday before the first Monday in March one thousand nine hundred and thirty-one to continue for two weeks."

SEC. 2. This amendment shall apply only to the February term, one thousand nine hundred and thirty-one, and not thereafter.

Applicable only
to year 1931.

SEC. 3. This act shall be in force from and after the day of its ratification.

Ratified this the 28th day of January, A. D. 1931.

CHAPTER 8

AN ACT PASSED AS SENATE BILL NO. SIX AND ENROLLED JANUARY TENTH, NINETEEN HUNDRED AND THIRTY-ONE, AMENDING SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND CHAPTER ONE HUNDRED AND TWENTY-EIGHT, PUBLIC LAWS OF NINETEEN HUNDRED AND NINETEEN, ONLY INsofar AS THE SAME RELATE TO THE FIRST WEEK OF THE FEBRUARY TERM, NINETEEN HUNDRED AND THIRTY-ONE, AND TO THE FIRST WEEK OF THE MAY TERM OF THE SUPERIOR COURT OF BEAUFORT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the act passed at this session as Senate Bill No. Six, enrolled January tenth, one thousand nine hundred and thirty-one, relating to the first week of the February term, one thousand nine hundred and thirty-one, and to the first week of the May term of the Superior Court of Beaufort County be and the same hereby is amended and changed so as to provide and require that the second week (instead of the first) of the February term, one thousand nine hundred and thirty-one, of the Superior Court of Beaufort County be devoted to the trial of criminal cases exclusively, and that the first week of said term remain for the trial of civil cases exclusively, and after one thousand nine hundred and thirty-one both weeks of said February term shall remain for the trial of civil cases exclusively.

Senate Bill No.
6, Public Laws
1931, amended.

Second week of
February Superior
Court in Beaufort
County for crim-
inal cases only.

First week for
civil cases only.

Applicable only
to year 1931.

SEC. 2. That the second week of the May term of the Superior Court of Beaufort County (instead of the first) shall be devoted to the trial of criminal cases exclusively, and the

Second week of
May term for
criminal cases
only.

First week for
civil cases only.

C. S. 1443, and
ch. 128, Public
Laws 1919,
amended.

Conflicting laws
repealed.

first week of said term shall remain for the trial of civil cases exclusively, and that Section one thousand four hundred and forty-three, Consolidated Statutes of North Carolina, and Chapter one hundred and twenty-eight, Public Laws of one thousand nine hundred and nineteen, be and the same hereby are amended in accordance with the foregoing.

SEC. 3. That all laws and clauses of laws in conflict herewith and to the extent of such conflict only be and the same hereby are repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 28th day of January, A. D. 1931.

CHAPTER 9

AN ACT TO AMEND CHAPTER ONE HUNDRED AND THREE, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, RELATING TO THE PUNISHMENT FOR OBTAINING ENTERTAINMENT AT HOTELS AND BOARDING HOUSES WITHOUT PAYING THEREFOR IN MARTIN COUNTY, PITT COUNTY, WAKE COUNTY AND WATAUGA COUNTY.

The General Assembly of North Carolina do enact:

Ch. 103, Public
Laws 1929,
amended, relating
to hotels and
boarding houses
in certain
counties.

Conflicting laws
repealed.

SECTION 1. That Section two, Chapter one hundred and three, Public Laws one thousand nine hundred and twenty-nine, be amended so as to read as follows: "That this act shall only apply to Martin County, Pitt County, Wake County and Watauga County."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 28th day of January, A. D. 1931.

CHAPTER 10

AN ACT TO MAKE EFFECTIVE THE CONSTITUTIONAL PROVISION FOR STATE MAINTENANCE OF THE SIX MONTHS' SCHOOL TERM.

Whereas, the Constitution of North Carolina provides for a general and uniform system of public schools and directs that so much of the ordinary revenue of the State as may be necessary shall be faithfully appropriated for establishing and maintaining the same; *Now, therefore,*

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That this provision of the Constitution is mandatory and that legislation will be enacted by this General Assembly to make it effective, so that the public school system for the constitutional term of at least six months shall be general and uniform in all the counties and shall be maintained by the State from sources other than ad valorem taxation on property.

State directed to take over schools for six-months' term.

SEC. 2. That the Committees on Education of the Senate and House of Representatives are authorized and directed to prepare and report a bill to be enacted by this General Assembly in accordance with the preceding section.

No ad valorem tax.

Bill to be prepared by Committees on Education.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 30th day of January, A. D. 1931.

CHAPTER 11

AN ACT TO AMEND ARTICLE SEVEN OF CHAPTER SEVENTY-ONE, SECTIONS THREE THOUSAND NINE HUNDRED AND THREE, THREE THOUSAND NINE HUNDRED AND SIX AND THREE THOUSAND NINE HUNDRED AND EIGHT, CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATIVE TO FEES FOR RECORDING PAPERS IN NORTHAMPTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That this act shall apply to Northampton County and except as herein amended sections three thousand nine hundred and three, three thousand nine hundred and six and three thousand nine hundred and eight of the Consolidated Statutes of North Carolina shall apply to Northampton County.

C. S. 3903, 3906, and 3908 amended as to Northampton County.

SEC. 2. *Register of Deeds.*

Fees of Register
of Deeds.

The Register of Deeds shall collect the following fees for the use of the County:

Recording deeds,
etc.

For recording any deed or other instrument of writing authorized to be registered, with certificates of probate and acknowledgment and private examination of a married woman, containing not more than three copy sheets, one dollar, and for every additional copy sheet ten cents;

Chattel mortgages
and lien bonds.

Chattel mortgages, short forms, twenty cents;

Short form lien bond and chattel mortgage, seventy-five cents;

Plats.

All plats, one dollar and fifty cents;

Title notes.

Title notes, one dollar.

SEC. 3. *Clerk of Superior Court.*

Fees of Superior
Court Clerk.

The Clerk of the Superior Court of Northampton County shall collect for the use of Northampton County the following fees:

Selling under
mortgage.

Advertising and selling under mortgage in lieu of bond, five dollars for sale of real estate and one dollar for sale of personal property;

Probating.

Probating papers for recording, twenty-five cents; except chattel mortgages, statutory form, which shall be ten cents;

Appeals.

Appeal from Justice of the Peace, fifty cents;

Appeal from the Clerk to the Judge, fifty cents;

Apprenticing.

Apprenticing infant, including indenture, one dollar;

Auditing reports
and accounts.

Auditing account of receiver, executor, administrator, guardian, or other trustee required to render accounts, if not over three hundred dollars, fifty cents; if over three hundred dollars and not exceeding one thousand dollars, one dollar; if over one thousand dollars, one dollar and fifty cents;

Auditing final settlement of receiver, executor, administrator, guardian or other trustee required to render accounts, one-half of one per cent of the amount on which commissions are allowed to such trustee for all sums not exceeding one thousand dollars, and for all sums over one thousand dollars, one-tenth of one per cent on such excess;

Auditing and recording the final account of commissioners appointed to sell real estate, one-fourth of the fees allowed for auditing and recording final accounts of executors;

Bill of costs.

Bill of costs, preparing same, twenty-five cents;

Bonds.

Bond or undertaking, including justification, sixty cents;

Cancellation.

Cancelling notice of *lis pendens*, one dollar;

Capias.

Capias, each defendant, one dollar;

Caveat.

Caveat to a will, entering and docketing same for trial, five dollars;

Commission.

Commission issuing, one dollar;

Docketing <i>ex parte</i> proceedings, one dollar;	Docketing.
Docketing indictment, twenty-five cents;	
Docketing lien, fifty cents;	
Docketing judgment, thirty cents;	
Docketing summons, twenty cents;	
Execution and return thereon, including docketing, fifty cents, and certifying return to clerk of any county where judgment is taken, twenty-five cents;	Execution.
Filing all papers, ten cents for each case;	Filing.
Guardian, appointment of, including taking bond and justification, two dollars and fifty cents;	Guardians.
Indexing judgment on cross index book, twenty cents for the judgment, regardless of the number of the parties;	Indexing.
Indexing liens on lien book, ten cents;	
Indictment, each defendant in the bill, sixty cents;	Indictment.
Judgment, final, against each defendant, in criminal action, one dollar;	Judgments.
Judgment, final, in term time, civil action, one dollar;	
Judgment, final, before the clerk, seventy-five cents;	
Judgment in favor of widow for year's support, seventy-five cents;	
Letters of administration, including bond and justification, of sureties, two dollars and fifty cents;	Letters of administration.
Motions, entry and record of, fifty cents;	Motions.
Notices, fifty cents, and for each name over one in same paper, ten cents additional;	Notices.
Order for the registration of a deed or other writing, which has been proved or acknowledged in another county, or before a judge, justice, notary or other officer, twenty-five cents;	Order of registration.
Presentment, each person presented, twenty-five cents;	Presentment.
Probate of limited partnership, one dollar;	Partnership probate.
Probate of will in common form and letters testamentary, two dollars and fifty cents;	Probate of will.
Recording and copying papers, one dollar for the first three hundred words, and ten cents for each additional one hundred words;	Recording.
Recording certificates of incorporation of corporations, three dollars;	Charters.
Resignation of guardian, relinquishment of right to administer or to qualify as executor, receiving, filing and noting same, one dollar;	Resignations and renunciations.
Seal of office when necessary, twenty-five cents;	Seal.
Transcript of judgment, twenty-five cents;	Transcripts.
Transcript of any matter of record or papers on file, one dollar for the first three hundred words, and ten cents for each additional one hundred words;	

- Summons. Summons, in civil actions or special proceedings, including all the names therein, one dollar, and for every copy thereof, ten cents.
- Fees of Sheriff. SEC. 4. *The Sheriff of Northampton County.*
The Sheriff of Northampton County shall collect for the use of Northampton County the following fees:
Serving summons. Serving civil summons, one dollar for each defendant;
Subpoena. Subpoena, for each person, thirty cents;
Arrest. For each arrest, two dollars.
- Employment of court stenographer authorized. SEC. 5. That the County Commissioners of Northampton County are hereby authorized to employ a court stenographer and to fix the duties and compensation of such stenographer.
- Conflicting laws repealed. SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.
- Effective February 1, 1931. SEC. 7. That this act shall be in full force and effect from and after February first, one thousand nine hundred and thirty-one.
Ratified this the 31st day of January, A. D. 1931.

CHAPTER 12

AN ACT TO AMEND SECTION FOUR THOUSAND TWO HUNDRED AND THIRTY-ONE OF THE CONSOLIDATED STATUTES, AND MAKING IT UNLAWFUL TO MAKE, CIRCULATE OR TRANSMIT DEROGATORY STATEMENTS ABOUT BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

- C. S. 4231, amended, prohibiting derogatory statements about B. & L. Associations. SECTION 1. That section four thousand two hundred and thirty-one of the Consolidated Statutes of North Carolina be amended by inserting after the word "bank" in said section the words "or building and loan association."
- Conflicting laws repealed. SEC. 2. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.
- SEC. 3. This act shall be in full force and effect from and after its ratification.
Ratified this the 31st day of January, A. D. 1931.

CHAPTER 13

AN ACT TO NAME THE BRIDGE OVER ROANOKE RIVER ON STATE HIGHWAY NUMBER TWELVE.

The General Assembly of North Carolina do enact:

SECTION 1. That the bridge over Roanoke River on State Highway Number Twelve, shall be officially designated and known as "Edwards Ferry Bridge" and shall be so known and identified by the State Highway Commission with proper markers; providing that such marker or markers shall show that the new bridge was erected under the direction and during the administration of the Hon. Wm. A. Hart, State Highway Commissioner of the First District.

Roanoke River bridge on Highway No. 12 named "Edwards Ferry Bridge."

To be marked by State Highway Commission.

W. A. Hart honored.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of February, A. D. 1931.

CHAPTER 14

AN ACT TO DEFINE AN ILLEGAL PUNCH BOARD AND AN ILLEGAL SLOT MACHINE AND TO PUNISH THE OPERATION OF THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. That an illegal slot machine or punchboard is defined as one that shall not produce for or give to the person who places coin or money or the representative of either, the same return in market value each and every time such machine is operated by placing money or coin or the representative of either therein.

Illegal slot machines and punchboards defined.

SEC. 2. That section four thousand four hundred thirty-three of the Consolidated Statutes of one thousand nine hundred nineteen be, and the same is, hereby amended by interpolating the following into the same between the word "called" and the word "at" in line three thereof: "An illegal punch board or an illegal slot machine."

C. S. 4433, amended, making use of, criminal.

SEC. 3. That section four thousand four hundred thirty-four of the Consolidated Statutes of one thousand nine hundred nineteen be amended by interpolating therein, between the words "prohibited" and "he" in line three, the following: "Or any illegal punch board or illegal slot machine."

C. S. 4434, likewise amended.

SEC. 4. That section four thousand four hundred thirty-five of the Consolidated Statutes of one thousand nine hundred nineteen be, and the same is, hereby amended by inter-

C. S. 4435, likewise amended.

polating between the words "article" and "is" of line four of said section, the following: "Or any illegal punch board or illegal slot machine."

Ch. 138, Public
Laws 1923,
preserved.

SEC. 5. This act shall not have the effect of modifying in any way chapter one hundred thirty-eight of the Public Laws one thousand nine hundred twenty-three and shall be construed as supplemental to that act.

SEC. 6. This act shall take effect from and after its ratification.

Ratified this the 5th day of February, A. D. 1931.

CHAPTER 15

AN ACT TO REPEAL THE ABSENTEE BALLOT LAW FOR BUNCOMBE COUNTY.

The General Assembly of North Carolina do enact:

C. S. 5960, and
5962 through
5968, repealed as
to local elections
in Buncombe
County.

SECTION 1. That sections five thousand nine hundred and sixty, five thousand nine hundred sixty-two, five thousand nine hundred sixty-three, five thousand nine hundred sixty-four, five thousand nine hundred sixty-five, five thousand nine hundred sixty-six, five thousand nine hundred sixty-seven, and five thousand nine hundred sixty-eight, North Carolina Consolidated Statutes, and any and all amendments thereto be and the same are hereby repealed, in so far as they relate to election of officials of Buncombe County or township or municipal officials of Buncombe County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed and the repeal shall not revive any election laws heretofore applicable to the election of officials described under section one of this act.

Applicable only
to local elections.

SEC. 3. That this act shall apply only to the election of local officials in Buncombe County, that is, officials to serve the County, or cities or townships in Buncombe County.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of February, A. D. 1931.

CHAPTER 16

AN ACT TO AMEND SECTION SIX THOUSAND AND FIFTY-FOUR, VOLUME THREE OF THE CONSOLIDATED STATUTES, PLACING DAVIDSON COUNTY UNDER THE STATE-WIDE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand and fifty-four of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out the word "Davidson" in line five of said section. C. S. 6054, amended, placing Davidson County under Primary Law.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of February, A. D. 1931.

CHAPTER 17

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED EIGHT (f), VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE GENERAL COUNTY COURT OF CASWELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eight (f) of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting in line two of said section between the word "state" and the word "There" the words "except Caswell County." C. S. 1608 (f), amended.

SEC. 2. That the General County Court for Caswell County be and the same is hereby abolished. Caswell County General Court abolished.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 10th day of February, A. D. 1931.

CHAPTER 18

AN ACT TO REPEAL CHAPTER FORTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND ELEVEN RELATIVE TO THE TIME OF CONVENING THE SUPERIOR COURT OF BRUNSWICK COUNTY.

The General Assembly of North Carolina do enact: _____

Ch. 40, Public Laws 1911, amended, changing time of convening Brunswick County Superior Court.

SECTION 1. That that portion of section one, chapter forty, Public Laws of one thousand nine hundred and eleven, requiring the Superior Court of Brunswick County not to convene until noon on Monday of the several terms, be and the same is hereby repealed.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of February, A. D. 1931.

CHAPTER 19

AN ACT TO EXTEND THE PROVISIONS OF CHAPTER TWO HUNDRED SIXTEEN, PUBLIC LAWS ONE THOUSAND NINE HUNDRED TWENTY-THREE, AS AMENDED BY CHAPTER EIGHTY-FIVE OF THE PUBLIC LAWS, EXTRA SESSION ONE THOUSAND NINE HUNDRED TWENTY-FOUR, TO THE COUNTIES IN THE SIXTEENTH (16TH) JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact: _____

Ch. 85, Public Laws ex-1924, amended, making General County Court Act apply to 15th and 16th Judicial Districts.

SECTION 1. That section twenty-four (f) of section two of chapter eighty-five, Public Laws extra session one thousand nine hundred twenty-four, be, and it is, hereby amended by striking out in lines five and six thereof, the following words: "Nor shall it apply to the counties of the sixteenth (16th)."

C. S. 1608, likewise amended.

SEC. 2. That section sixteen hundred eight of the third volume of the Consolidated Statutes be, and the same is, hereby amended by striking out the words "sixteenth" in line three of said section, and "fifteenth" in line two of said section.

Conflicting laws repealed.

SEC. 3. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 10th day of February, A. D. 1931.

CHAPTER 20

AN ACT TO AMEND CHAPTER ONE HUNDRED NINETY-SIX OF THE PUBLIC LAWS OF NINETEEN HUNDRED TWENTY-FIVE, AMENDATORY OF SECTION TWO THOUSAND THREE HUNDRED FIFTY-FOUR OF THE CONSOLIDATED STATUTES, IN REFERENCE TO LANDLORDS AND TENANTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter one hundred ninety-six of the Public Laws of nineteen hundred twenty-five, the same being an act entitled "An Act to amend the Consolidated Statutes, section two thousand three hundred fifty-four in reference to landlords and tenants" be amended by inserting in line two thereof between the words "Montgomery" and "Counties" the word "Wake."

Ch. 196, Public Laws 1925, amended, adding Wake County to Landlord and Tenant Act.

SEC. 2. That this act be in full force from and after its ratification.

Ratified this the 10th day of February, A. D. 1931.

CHAPTER 21

AN ACT TO AMEND CHAPTER NINETY-THREE OF THE PUBLIC LAWS OF NINETEEN HUNDRED TWENTY-ONE AS AMENDED BY CHAPTER SEVENTY-ONE OF THE PUBLIC LAWS OF NINETEEN HUNDRED TWENTY-NINE, RELATING TO THE PAYMENT OF MONEY INTO THE OFFICE OF THE CLERK OF THE SUPERIOR COURT OF PERSONS DYING INTESTATE.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter ninety-three of the Public Laws of nineteen hundred twenty-one as amended by chapter seventy-one of the Public Laws of nineteen hundred twenty-nine be and the same is hereby amended by striking out the word "and" before "Mecklenburg" in line six of section one of chapter seventy-one of the Public Laws of nineteen hundred twenty-nine and inserting a "comma" before the word "Mecklenburg" and inserting after the word "Mecklenburg" the words "and Wake."

Ch. 93, Public Laws 1921, amended, adding Wake County to Act relating to persons dying intestate.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 10th day of February, A. D. 1931.

CHAPTER 22

AN ACT TO MAKE THE PROVISIONS OF SECTION ONE THOUSAND EIGHT HUNDRED AND SIXTY-FOUR OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO DEPREDATIONS OF DOMESTIC FOWLS, APPLICABLE TO STOKES COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1864,
amended, depreda-
tions of domestic
fowls, made
applicable to
Stokes County.

SECTION 1. That all of the provisions of section one thousand eight hundred and sixty-four of volume three of the Consolidated Statutes relating to depredations of domestic fowls be and they are hereby made applicable to the County of Stokes.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of February, A. D. 1931.

CHAPTER 23

AN ACT AMENDING SECTION SIX HUNDRED NINETY OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO SALES UNDER EXECUTION.

The General Assembly of North Carolina do enact:

C. S. 690,
amended, relating
to sales under
execution.

Place of sale.

Time of sale.

SECTION 1. That section six hundred ninety of the Consolidated Statutes of North Carolina be and the same is hereby amended to read as follows: "All real property sold under execution shall be sold at the Court House Door of the county in which all or a part of the property is situated on the first Monday in any month or during the first three days of any term of the Superior Court of said county. That all sales of real property sold under order of Court shall be sold at the Court House Door in the county in which all or any part of the property is situated on any Monday in any month or during the first three days of any term of the Superior Court of said county, unless in the order directing such sale some other place and time are designated and then it shall be sold as directed in such order on any day except Sunday after advertising as required by law. That all sales heretofore made under execution or by order of court on any day other than the first Monday in any month are hereby validated, ratified

Prior sales
ratified.

and confirmed, *provided* this Act shall not effect pending litigation." Pending litigation unaffected.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 11th day of February, A. D. 1931.

CHAPTER 24

AN ACT TO AMEND CHAPTER ONE HUNDRED FOUR, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED NINE, RELATIVE TO THE RECORDER'S COURT OF THE CITY OF REIDSVILLE; TO INCREASE THE JURISDICTION, TO EXTEND THE COURT TO REIDSVILLE TOWNSHIP, AND TO REGULATE THE POWERS OF THE POLICE AND COSTS AND FEES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred four, Public Laws one thousand nine hundred nine, entitled "An Act to Establish in the City of Reidsville a Special Court, to be called the Recorder's Court and Prescribe the Jurisdiction Thereof" be amended as follows:

(a). In addition to the civil jurisdiction already conferred upon the Recorder's Court of the City of Reidsville, the said Court shall have concurrent jurisdiction with the Superior Court of Rockingham County in all civil actions founded on contract wherein the sum demanded shall not exceed fifteen hundred dollars and wherein the title to real estate shall not be in controversy and other civil actions not founded on contract wherein the value of the property in controversy or the sum demanded does not exceed one thousand dollars.

Ch. 104, Public Laws 1909, amended, as to Recorder's Court of Reidsville.

Additional civil jurisdiction.

Contract actions, \$1,500 where real estate not involved

Other contract actions, \$1,000.

(b). The criminal jurisdiction of the Recorder's Court of the City of Reidsville, in addition to the crimes enumerated in chapter one hundred four, Public Laws of one thousand nine hundred nine, shall be the same as enumerated and contained in section one thousand six hundred eight (M) of the Consolidated Statutes of North Carolina relating to the criminal jurisdiction of General County Courts and which is set forth in section thirteen, chapter two hundred sixteen, Public Laws of one thousand nine hundred twenty-three, and section one, chapter eighty-five, Public Laws of one thousand nine hundred twenty-four.

Additional crimes within jurisdiction.

General laws applicable.

(c). That the provisions of chapter one hundred four, Public Laws of one thousand nine hundred nine, and all amendments thereto, including this Act, that the jurisdiction of the

Police powers
extended to
Reidsville
Township.

Recorder's Court of Reidsville as prescribed by said Act, and amendments thereto, including this Act, and that the powers of the police officers of the City of Reidsville, shall extend over, apply to, and include all of the territory within the boundary lines of Reidsville Township.

Term of office
of officials.

(d). The recorder and prosecuting attorney of said court shall continue in office until the first Monday of December, one thousand nine hundred thirty-two, at which time the term of office of their successors shall begin; who shall be nominated as all other township officers in the primary as now provided by law and who shall be elected by the qualified voters of Reidsville township in the same manner and at the same time or times in the future as said township officers are elected, beginning with the November election for one thousand nine hundred thirty-two and every two years thereafter.

Election of new
officials.

Court costs.

(e). The costs in matters coming before the Recorder's Court of Reidsville for trial, originating outside the corporate limits of Reidsville, shall remain as fixed by law, except that the clerk of said court shall collect extra one dollar each in cases heard on probable cause and those within the jurisdiction of justices of the peace and in all other cases two dollars each as trial fees to be kept in a separate account and the Council of the City of Reidsville is directed to pay such portion of this fund to the recorder of said court quarterly as additional salary, as in its judgment it may deem proper in order to compensate the recorder for the additional services rendered by reason of said outside work.

Additional costs
collected to
supplement
salary of
Recorder.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Constitutional
parts of act
upheld.

SEC. 3. If any part of this act shall be declared unconstitutional, then so much as may not be declared unconstitutional or invalid shall remain in full force and effect.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 12th day of February, A. D. 1931.

CHAPTER 25

AN ACT TO REPEAL CHAPTER TWO HUNDRED AND FIVE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, FOR THE PURPOSE OF ABOLISHING THE JANUARY TERM OF COURT OF MADISON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and five of the Public Laws of one thousand nine hundred and twenty-nine be repealed.

Ch. 205, Public Laws 1929, repealed, abolishing January term of Madison County Superior Court.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 14th day of February, A. D. 1931.

CHAPTER 26

AN ACT TO AUTHORIZE THE STATE TREASURER TO PAY CONFEDERATE PENSION CHECK NUMBER FIVE HUNDRED AND ONE, DATED DECEMBER FIFTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY, TO FLORENCE SANDERS, DAUGHTER OF EMILY DUDLEY, DECEASED, CONFEDERATE PENSIONER.

Whereas, Emily Dudley, widow of G. R. Dudley, Confederate soldier of Nash County, was issued check number five hundred and one by the State Auditor December fifteenth, one thousand nine hundred and thirty, in payment of semi-annual pension of one hundred and fifty dollars; and

Preamble.

Whereas, the said Emily Dudley died December fourteenth, one thousand nine hundred and thirty, at eleven o'clock P. M., just one hour before said pension could have been legally paid: *Now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Treasurer be and he is hereby directed to pay said pension check number five hundred and one for one hundred and fifty dollars to Florence Sanders, daughter of the said Emily Dudley.

Payment by Treasurer of pension check to Florence Sanders, daughter of Emily Dudley.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1931.

CHAPTER 27

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED AND EIGHTY-FOUR (a), VOLUME THREE OF THE CONSOLIDATED STATUTES, PLACING HAYWOOD COUNTY UNDER THE STATE-WIDE DOG LAW.

The General Assembly of North Carolina do enact:

C. S. 1684 (a), amended, placing Haywood County under Dog Law.

SECTION 1. That section one thousand six hundred and eighty-four (a), volume three of the Consolidated Statutes, be amended by striking out the word "Haywood" in line two thereof so as to place Haywood County under the operation of article two, chapter thirty-one, of the Consolidated Statutes, known as the State-Wide Dog Law.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1931.

CHAPTER 28

AN ACT TO PERMIT THE GOVERNOR AND COUNCIL OF STATE TO AUTHORIZE THE STATE TREASURER TO BORROW MONEY AND ISSUE SHORT-TERM NOTES TO CARE FOR AND PROVIDE FOR THE PAYMENT OF THE OBLIGATIONS AUTHORIZED BY AND INCURRED UNDER CHAPTER FORTY-NINE OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

The General Assembly of North Carolina do enact:

Governor and Council of State authorized to borrow money on short-term notes.

SECTION 1. That by and with the consent of the Governor and Council of State, who shall determine the rate and maximum rate of interest, the date or approximate date of payment, which date of payment shall not exceed two years from June thirty, one thousand nine hundred thirty-one, the State Treasurer is hereby authorized to borrow money at the lowest rate of interest obtainable and to issue the notes of the State for the same for the following purposes and under the following conditions:

Purposes.

Emergency obligations.

(a) For paying or renewing any obligations or notes of the State incurred under chapter forty-nine, Public Laws of one thousand nine hundred twenty-seven, the amount thereof not to exceed the sum of three hundred sixteen thousand two hundred ninety-five dollars;

Limit, \$316,295.

(b) For the payment of interest or principal of any of said notes herein authorized as the same shall fall due, if there shall not be sufficient funds in the State Treasury with which to pay the same; Principal or interest of notes hereby authorized.

(c) For the renewal of any loan or notes evidenced by notes herein authorized. Renewals of notes.

SEC. 2. That the funds derived from the sale of the notes herein authorized shall be used in the payment of the obligations of the State now incurred under said chapter forty-nine, Public Laws of one thousand nine hundred twenty-seven, to the extent as set out in section one of this act, and of any renewals of said notes from time to time. Interest payments upon said notes may be evidenced by interest coupons in the Treasurer's discretion. Proceeds to be used for obligations incurred under ch. 49, Public Laws 1927.

SEC. 3. That the full faith, credit and taxing power of the State are hereby pledged for the payment of principal and interest of the notes herein authorized. Faith and credit of State pledged.

SEC. 4. That the coupons of said notes after maturity shall be receivable in payment of all taxes, debts, dues, licenses, fines, and demands due the State of any kind whatsoever. Coupons of notes to be received in payment of all claims due State

SEC. 5. That all of said notes and coupons shall be exempt from all State, county and municipal taxation or assessments, direct or indirect, general or special, whether imposed for the purpose of general revenue or otherwise, and the interest on said notes shall not be subject to taxation as for income, nor shall said notes or coupons be subject to taxation when constituting a part of the surplus of any bank, trust company, or any other corporation. Notes and coupons exempt from taxation.

SEC. 6. That it shall be lawful for all executors, administrators, guardians and fiduciaries generally, and all sinking fund commissions, to invest any moneys in their hands in said notes, and they may be used as security by any and all banks or public officials required to give bond for the security of public funds deposited with or held by them. Fiduciaries may invest in.

SEC. 7. This act shall be in force and effect from and after its ratification.

Ratified this the 14th day of February, A. D. 1931.

CHAPTER 29

AN ACT TO PROVIDE FOR SPECIAL JUDGES IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Appointment by Governor of four special judges.

Oath of office and qualifications.

Two from West and two from East.

Commission and term of office.

Time of appointment.

Removal.

Vacancies.

Provision for two additional judges.

One from East and one from West.

Term of office.

Provisions of act applicable.

Exception.

Power to serve special or regular terms, civil or criminal.

SECTION 1. The Governor of North Carolina shall appoint four persons who shall possess the requirements and qualifications of special judges as prescribed by article four, section eleven of the Constitution, and who shall take the same oath of office, and otherwise be subject to the same requirements and disabilities as are or may be prescribed by law for judges of the Superior Court, save the requirements of residence in a particular district, to be special judges of the Superior Courts of the State of North Carolina. Two of the said judges shall be appointed from the Western Judicial Division and two from the Eastern Judicial Division, as now established. The Governor shall issue a commission to each of said judges so appointed for a term to begin on July first, nineteen hundred thirty-one, and to end June thirtieth, nineteen hundred thirty-three, and the said commission shall constitute his authority to perform the duties of the office of a special judge of the Superior Courts during the time named therein.

SEC. 2. Each special judge shall be appointed by the Governor on or before July first, nineteen hundred and thirty-one, and shall be subject to removal from office for the same causes and in the same manner as regular judges of the Superior Court; and vacancies occurring in the offices created by this act shall be filled by the Governor in like manner for the unexpired term thereof.

SEC. 3. The Governor is further authorized and empowered if in his judgment the necessity exists therefor, to appoint, at such time as he may determine, not exceeding two additional special judges, one of whom shall be a resident of the Eastern Judicial Division, and one of whom shall be a resident of the Western Judicial Division, whose term of office shall begin from his or their appointment and qualification and to end June thirtieth, nineteen hundred and thirty-three. That all the provisions of this act applicable to the four special judges directed to be appointed, shall be applicable to the two special judges authorized to be appointed under this section, except as to the provisions that the appointment shall be made on or before July first, nineteen hundred and thirty-one.

SEC. 4. That the authority herein pursuant to article four, section eleven, of the Constitution of North Carolina conferred upon the Governor to appoint such special judges shall extend to regular as well as special terms of the Superior Court, with

either civil or criminal jurisdiction, or both, as may be designated by the statutes or by the Governor pursuant to law.

SEC. 5. That such special judges during the time noted in their commission shall have all the jurisdiction which is now or may be hereafter lawfully exercised by the regular judges of the Superior Courts in the courts which they are appointed or assigned by the Governor to hold, and shall have power to determine all matters and injunctions, receiverships, motions, habeas corpus proceedings and special proceedings or an appeal otherwise properly before them; but writs of injunction, orders to show cause, and other remedial or amendatory writs, orders and notices shall be returnable before them only in the county where the suit, proceeding or other cause is pending unless such judge is then holding the courts of that district, in which case the same may be returnable before him as before the regular judge of the Superior Court; and the same when issued by any such special judge, may always be made returnable by him before the resident or presiding Superior Court judge of each district to the same extent and in the same manner as any Superior Court judge might do in like cases.

Jurisdiction and powers.

Limited powers as to remedial writs.

SEC. 6. The special judges so appointed shall receive the same salary and traveling expenses as now are, or may hereafter be, paid or allowed to judges of the Superior Court for holding their regularly assigned courts, and they shall hold all such regular and special terms of court as they may be directed and assigned by the Governor to hold, without additional compensation; *provided*, that no person appointed under this act shall engage in the private practice of law.

To receive same salary and expenses as regular judges.

May not practice law.

SEC. 7. Nothing herein shall be construed to prohibit such special judges from settling cases on appeal and making all proper orders in regard thereto after the time for which they were commissioned has expired.

Power to settle cases on appeal.

SEC. 8. That all laws or clauses of laws which may be in conflict with this act, to the extent of such conflict, are hereby repealed: *Provided*, that nothing herein shall in any manner affect sections 1435(a) and 3884(a) of the Consolidated Statutes.

Conflicting laws repealed.

Certain laws unaffected.

SEC. 9. This act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1931.

CHAPTER 30

AN ACT TO PROVIDE THAT THE COURTS OF NORTH CAROLINA SHALL TAKE JUDICIAL NOTICE OF THE LAW OF THE UNITED STATES OR OF ANY STATE, TERRITORY, OR DEPENDENCY THEREOF OR OF ANY FOREIGN COUNTRY WHENEVER THE SAME SHALL BE MATERIAL.

The General Assembly of North Carolina do enact:

Courts to take judicial notice of laws of U. S., other States and foreign countries.

SECTION 1. When any question shall arise as to the law of the United States, or of any other state or territory of the United States, or of the District of Columbia, or of any foreign country, the court shall take notice of such law in the same manner as if the question arose under the law of this State.

Pending actions unaffected.

SEC. 2. The provisions of this act shall not apply in the trial of any cause of action which has accrued prior to the ratification of this act.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of February, A. D. 1931.

CHAPTER 31

AN ACT TO AMEND CHAPTER TWO HUNDRED AND THIRTY-NINE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE, PROHIBITING THE USE OF PUBLICLY-OWNED AUTOMOBILES FOR PRIVATE PURPOSES SO AS TO BE APPLICABLE TO CITIES AND TOWNS.

The General Assembly of North Carolina do enact:

Ch. 239, Public Laws 1925, amended, relating to private use of publicly owned automobiles; applicable to cities and towns.

SECTION 1. That chapter two hundred and thirty-nine Public Laws of one thousand nine hundred twenty-five be amended by adding a new section to be known as section four (a) to read as follows: That this act in every respect shall also apply to cities and incorporated towns.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provision of this act be hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of February, A. D. 1931.

CHAPTER 32

AN ACT TO AMEND CHAPTER ONE HUNDRED NINETEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO STATE BARBERS' LICENSE LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixteen, chapter one hundred nineteen, Public Laws of one thousand nine hundred twenty-nine, be, and the same is hereby stricken out, and the following inserted in lieu thereof so that said section shall hereafter read as follows:

"SEC. 16. The State Board of Barber Examiners shall have authority to make reasonable rules and regulations for the sanitary management of barber shops and barber schools and for the administration of the provisions of this act, and to enforce said rules and regulations. The sanitary rules and regulations so prescribed to be approved by the State Board of Health. Any member of the Board, and its agents and assistants, shall have authority to enter upon and inspect any barber shop or barber school at any time during business hours in the performance of the duties conferred or imposed by this act. A copy of the rules and regulations adopted by the Board of Barber Examiners shall be furnished by said Board to the owner or manager of each barber shop or barber school in the State, and such copy shall be posted in a conspicuous place in each barber shop or barber school, together with the rating of the inspection so made: *Provided*, that the State Board of Barber Examiners or its or their agent or agents shall, where there exists in a county a county health officer; or in any city, a city health officer, report any and all violations of the health and sanitary laws, ordinances, rules and/or regulations to said health officer and in such city or county prosecutions shall be brought by the health officer only after careful investigation and determination that prosecution is necessary."

SEC. 2. This act shall apply to all towns of five hundred population or over, according to the latest Federal Census: And, *Provided further*, that this act shall apply to Bladen and Catawba counties regardless of the population of towns: *Provided further*, that the provisions of this act shall apply to all cities and towns of Robeson County, Caldwell County, Cumberland County, Harnett County, and Sampson County, irrespective of population.

Ch. 119, Public Laws 1929, amended, relating to Barbers' License Law.

New section 16, rules for sanitation in barber shops and schools.

Power of entry and inspection.

Copy of rules to be furnished to shops and schools for posting.

Prosecutions by local health officers.

Applicable to towns of 500 population.

To all of Bladen, Catawba, Robeson, Caldwell, Cumberland, Harnett and Sampson Counties.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

Act effective
June 30, 1931.

SEC. 4. That this act shall be in force and effect from and after June thirtieth, one thousand nine hundred thirty-one.

Ratified this 17th day of February, A. D. 1931.

CHAPTER 33

AN ACT TO PROVIDE AN ALTERNATIVE METHOD OF GIVING NOTICE OF LEGAL PROCEEDINGS AGAINST A NON-RESIDENT MOTOR VEHICLE TORTFEASOR.

The General Assembly of North Carolina do enact:

Ch. 75, Public
Laws 1929,
amended.

SECTION 1. That there shall be interpolated between sections two and three of chapter seventy-five of the Public Laws, nineteen twenty-nine, the following, to be known as section 2a:

Alternative method
of service upon non-
resident defendants.

In addition to the method provided in sections one and two of this act, the plaintiff may adopt the following method of giving notice to a non-resident defendant or defendants:

Deposit of \$5 with
Commissioner of
Revenue.

Commissioner to
cause summons to
be issued and served
by process officer at
residence of non-
resident defendant.

When the place of residence of the defendant or defendants in the action described in sections one and two of the act is made to appear by affidavit filed with the Commissioner of Revenue and the plaintiff files with the Commissioner of Revenue at least five (\$5.00) dollars to pay the costs of the service hereinafter provided for, then it shall be sufficient for the Commissioner of Revenue to mail a copy of the summons, together with a statement sufficient to show the nature of the action or proceedings, accompanied by his certificate that the summons and complaint had been served on him, to the sheriff or other process officer of the county and state where the defendant or defendants reside. This sheriff or other process officer, authorized to serve process in the state to which it is sent, shall serve the same according to its tenor. This sheriff or process officer, who serves the papers, shall, in making his return, use a form of certificate substantially as follows; and this form of certificate shall accompany the other papers in the case:

Form of service
certificate.

STATE OF _____
COUNTY OF _____

I, _____, Clerk of the _____ Court of _____ County in the State of _____, which court is a court of record, having a seal, which is hereto attached, do certify that _____, to me well known as a proper process officer of said county of _____,

who being by me duly sworn, says that as such process officer he has full power to serve any and all legal processes, issued from the courts of said State, and that on the _____ day of _____, 19_____, he served the summons and accompanying statement hereto attached, by reading and delivering a copy of the same to the defendant therein named (if more than one defendant, copies to each of them).

SIGNED _____

Process Officer.

_____ County
_____ State

Sworn to and subscribed before me this _____ day of _____, 19_____, _____, Clerk
Court, county of _____, or city of _____.
(SEAL)

Said sheriff or process officer shall immediately upon the execution of this evidence of service, return the same with the original papers in the cause to the Commissioner of Revenue, Raleigh, North Carolina. When the Commissioner of Revenue shall receive these papers, thus served, he shall deliver the same to the plaintiff on request, and keep a record showing the date of their receipt by him and their delivery to the plaintiff. Upon the filing of these papers in the court where the action is pending, accompanied by evidence of service upon the Commissioner of Revenue, as required by section one of the act, that shall constitute presumptive evidence of actual notice to the defendant or defendants of the pendency of the action and of its nature and effect.

Return of evidence of service to plaintiff.

Records to be kept kept by Commissioner.

Presumptive evidence of service.

SEC. 2. That this act shall take effect from and after its ratification.

Ratified this the 17th day of February, A. D. 1931.

CHAPTER 34

AN ACT PROVIDING FOR THE APPOINTMENT BY THE GOVERNOR OF THE COUNTY ACCOUNTANT OF BRUNSWICK COUNTY UPON CERTIFICATION BY THE COUNTY GOVERNMENT ADVISORY COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That the County Accountant of Brunswick County shall be an appointive officer for four years.

Brunswick County Accountant appointed for four years.

County Government
Advisory Commission
to certify elig-
ibles to Governor
who makes appoint-
ment.

Issuance of commis-
sion of appointment

Qualifications of
appointee.

Removal for cause.

Oath administered
by Clerk of Court.

Conflicting laws
repealed.

SEC. 2. That the County Government Advisory Commission shall examine all applicants for said position and certify to the Governor a list of eligibles on or before the tenth day of November of each general election year and the Governor shall on or before the first day of December issue to the applicant chosen by him from the aforesaid list of eligibles, a commission of appointment authorizing him to take the oath required of public officers and enter upon the duties of said office for a term of four years; *provided*, the officer appointed keeps the records of his office and makes reports in a manner satisfactory to the County Government Advisory Commission or its successor and said officer shall be subject to removal by the said Government Advisory Commission or its successor and said officer shall be subject to removal by the said Government Advisory Commission or its successor for failure to perform the duties of his office in a satisfactory manner.

SEC. 3. That the Clerk of the Superior Court shall administer the oath of office to said County Accountant and file the commission of each appointment among the public records of the county.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1931.

CHAPTER 35

AN ACT TO REPEAL THE DOG LAW AS APPLIES TO GRAHAM COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1673 through
1684, amended, ex-
cepting Graham
County from dog
license taxes.

SECTION 1. That Consolidated Statutes, sections one thousand six hundred seventy-three to one thousand six hundred eighty-four, inclusive, relating to license taxes on dogs, shall not apply to Graham County.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 18th day of February, A. D. 1931.

CHAPTER 36

AN ACT TO PROHIBIT NON-RESIDENTS FROM FISHING WITH NETS, ETC., WITHIN ONE MARINE LEAGUE OF THE SHORES OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That the Consolidated Statutes of nineteen hundred and nineteen be, and they are hereby amended by the following, which is to be known as "section one thousand nine hundred sixty-five a," and is to be placed between the present sections one thousand nine hundred sixty-five and one thousand nine hundred sixty-six.

C. S. 1965,
amended, adding
new section
1965(a).

1965a. It shall be unlawful for any person, firm or corporation, which has not been a bona fide resident of the State for twelve months continuously, next preceding the date on which the fishing shall commence, to use or cause to be used in the waters of the State, which shall include the distance of three nautical miles, measured from the outer beaches or shores of the State of North Carolina out and into the waters of the Atlantic Ocean, any seines, trawls or nets of any kind for the purpose of taking fish for sale or exportation. Any person, firm or corporation violating this section shall be guilty of a misdemeanor and fined or imprisoned at the discretion of the court.

Fishing with nets,
etc., by non-resi-
dents prohibited.

Within 3 miles
from shore.

Punishment.

It shall be the duty of the Fisheries Commissioner whenever he has reasonable grounds to believe that this section is being violated in any particular place, to go himself or send a duly authorized deputy to such place and such officer finding that the provisions of this Act are being violated is hereby authorized and empowered to seize and remove all nets, machinery, or other appliances or paraphernalia being used in violation of this section, and to sell the same at public auction, after advertisement for ten days at the Court House door in the county in which the seizure was made, or in which the seized property is taken under the provisions of this act, and apply the proceeds from said sale, first to payment of costs and expenses of such sale and removal, and pay the balance of said proceeds remaining, if any, to the school fund of the county in which or nearest to where the offense is committed.

Duty of Fisheries
Commissioner to
prosecute.

Seizure of para-
phernalia used in
violation of Act.

Sale at auction.

Application of
proceeds.

Such Fisheries Commissioner, or his authorized deputy, is further authorized and empowered to seize any boat, vessel or ship of any kind or nature, used in thus violating the law, and to bring the same into the nearest port in said State having sufficient depth of water to properly accommodate such boat, vessel or ship so seized. Such boat, vessel or ship so found being used contrary to the provisions of this Statute,

Seizure of boat, etc.

- Forfeiture to State. shall be forfeited to the State and the said Fisheries Commissioner is hereby authorized, empowered and directed to institute proceedings for the purpose of condemning and selling such boat, vessel or ship, in the name of the State, in the Superior Court in the County in which such seized boat, vessel or ship is taken under the provisions of this act. The said Fisheries Commissioner, however, with the approval of the Director of the Department of Conservation and Development, shall have authority to compromise, by agreement with the owner of such boat, vessel or ship, for any such violation, and upon such compromise and the payment of the sum of money agreed upon, he may release such boat, vessel or ship to the owner thereof, without further proceedings being taken. If, however, no such compromise, thus authorized, shall be made between the Fisheries Commissioner, with the approval of the Director of the Board of Conservation and Development, then the owner of such boat may execute and deliver to the Fisheries Commissioner a bond, with adequate security, not less than the value of such boat, conditioned to return said boat to the custody of said Fisheries Commissioner, if upon the trial of the cause in the Superior Court as aforesaid it should be determined that the said boat was forfeited.
- Condemnation proceedings.
- May compromise with owner of boat.
- Owner may keep boat pending litigation by posting bond.
- Seizure not substituted for prosecution criminally.
- Residents of State may employ non-residents.
- Conflicting laws repealed.
- This authority to seize the said boat, under the circumstances hereinbefore detailed, shall in no way affect the liability of the owners and those operating the boat and thus using it in fishing, to be prosecuted for the misdemeanor hereinbefore defined. *Provided*, nothing contained in this section shall be construed to prevent any person, firm or corporation, which has been a bona fide resident of the State of North Carolina for twelve months continuously next preceding the date on which the fishing shall commence from employing non-resident employees in connection with fishing as authorized by law.
- SEC. 2. That all laws and clauses of laws in conflict with this act shall be hereby repealed.
- SEC. 3. That this act shall be in full force and effect from and after its ratification.
- Ratified this the 19th day of February, A. D. 1931.

CHAPTER 37

AN ACT RELATIVE TO DAMAGE DONE BY DOGS IN WILSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That from and after the ratification of the act, no part of the taxes paid on dogs pursuant to chapter seventy-seven of the Public Laws of one thousand nine hundred nineteen, and no part of any taxes collected in Wilson County shall be liable or used to pay for depredation, damage or injury to persons or property by dogs.

Ch. 77, Public Laws 1919, amended, relating to damage done by dogs in Wilson County.

SEC. 2. This act shall only apply to Wilson County.

Applicable only to Wilson County.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 19th day of February, A. D. 1931.

CHAPTER 38

AN ACT TO AMEND SECTION SIX THOUSAND FIVE HUNDRED AND THIRTY OF THE CONSOLIDATED STATUTES TO PROVIDE FOR THE ISSUANCE BY FRATERNAL BENEFICIARY SOCIETIES OF INSURANCE UPON THE LIVES OF CHILDREN.

The General Assembly of North Carolina do enact:

SECTION 1. By striking out section six thousand five hundred and thirty of article twenty-seven and substituting in lieu thereof a new section to be known and designated as section six thousand five hundred and thirty as follows: Any fraternal order or fraternal benefit society authorized to do business in this State and operating on the lodge plan may provide in its constitution and by-laws, in addition to other benefits provided for therein, for the payment of death or annuity benefits upon the lives of children between the ages of one and sixteen years at next birthday, for whose support and maintenance a member of such society is responsible. The society may at its option organize and operate branches for such children and membership in local lodges, and initiation therein shall not be required of such children, nor shall they have any voice in the management of the society. The total benefits payable as above provided shall in no case exceed the following amounts at ages at next birthday at time of death, respectively, as follows: one year, twenty dollars; two years, fifty dollars; three years, seventy-five dollars; four years, one hundred dollars; five years, one hundred twenty-five dollars; six years,

C. S. 6530, amended.

Payment of death benefits upon lives of children by fraternal beneficiary societies.

Operation of branches for children.

Children to have no voice in management.

New schedule of benefits for various ages.

one hundred fifty dollars; seven years, two hundred dollars; eight years, two hundred fifty dollars; nine years, three hundred dollars; ten years, four hundred dollars; eleven years, five hundred dollars; twelve years, six hundred dollars; thirteen years, seven hundred dollars; fourteen years, eight hundred dollars; fifteen years, nine hundred dollars; sixteen years, one thousand dollars.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of February, A. D. 1931.

CHAPTER 39

AN ACT TO REPEAL CHAPTER TWO HUNDRED FIFTEEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, AND REDUCING THE MEMBERS OF THE BOARD OF EDUCATION FROM FIVE TO THREE IN MACON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 215, Public
Laws 1929,
repealed.

SECTION 1. That chapter two hundred and fifteen of the Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby repealed.

Macon County
Commissioners
reduced to three.

SEC. 2. That the Board of Education of Macon County shall consist of three members.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 20th day of February, A. D. 1931.

CHAPTER 40

AN ACT TO REAPPROPRIATE AND REALLOCATE CERTAIN UNALLOTTED BALANCES OF THE PERMANENT IMPROVEMENT APPROPRIATIONS MADE TO SOME INSTITUTIONS OF THE STATE UNDER THE INSTITUTIONAL BOND ACTS OF ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE, ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, AND ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, BEING CHAPTERS ONE HUNDRED AND NINETY-TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE, ONE HUNDRED AND FORTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, AND TWO HUNDRED AND NINETY-FIVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE.

The General Assembly of North Carolina do enact:

SECTION. 1. That out of any unallotted balances of the appropriations for permanent improvements made to the several institutions hereinafter named under chapter one hundred and ninety-two, Public Laws of one thousand nine hundred and twenty-five, chapter one hundred and forty-seven, Public Laws of one thousand nine hundred and twenty-seven, and chapter two hundred and ninety-five, Public Laws of one thousand nine hundred and twenty-nine, or any of said acts, reappropriations and/or reallocations are hereby made for the following specific purposes in lieu of the purposes stated and provided for in the acts referred to making said appropriations, to the extent that unallotted balances are available, viz.:

Ch. 192, Public Laws 1923; Ch. 147, Public Laws 1927; and Ch. 295, Public Laws 1929, amended.

Unallotted balances of permanent improvement bonds reappropriated to State institutions.

(1) University of North Carolina \$140,000

University, \$140,000.

For the following specific purposes:

Purposes.

For the acquisition of necessary land and the construction of a dam and appurtenances on Morgan Creek, and further for the acquisition and development of such additional water resources as may be necessary (this amount including an appropriation of one hundred thousand dollars for this purpose under chapter two hundred and ninety-five, Public Laws of one thousand nine hundred and twenty-nine)

\$140,000

Or alternately for the same purpose as enumerated above except to be located on Price's Creek instead of Morgan Creek\$100,000

Appalachian State Teachers College, \$5,500. Purposes.	(2) Appalachian State Teachers' College \$ 5,500 For the following specific purposes: For the acquisition of two and one-half acres of land across the road from the College and a building and three acres of land west of the main building \$ 5,500
Cherokee Indian Normal, \$3,200. Purposes.	(3) Cherokee Indian Normal School 3,200 For the following specific purposes: For a deep well and water works, to include pumping, mains and hydrants \$ 3,200
Elizabeth City State Normal, \$7,756. Purposes.	(4) Elizabeth City State Normal School 7,756 For the following specific purposes: For remodeling the agricultural building or other buildings for other uses, and remodeling other buildings for present uses\$ 7,756
School for Deaf, \$6,560. Purposes.	(5) North Carolina School for the Deaf 6,560 For the following specific purposes: For a steel tank and tower with a capacity of one hundred thousand gallons, including construction and connection with present water system \$ 6,560
State Hospital at Raleigh, \$57,692. Purposes.	(6) State Hospital at Raleigh 57,692 For the following specific purposes: For a wing to the criminal insane building, fire resistive construction, and a brick wall and pavement for courtyard, complete, equipped and connected for a capacity of fifty.....\$ 40,947 For refrigeration equipment—compressor, motor, pipe lines and coils, complete 8,000 For five five-room frame cottages for employees 8,745
State Hospital at Goldsboro, \$1,956. Purposes.	(7) State Hospital at Goldsboro 1,956 For the following specific purposes: For a frame dwelling for employees\$ 1,956

(8) Caswell Training School	\$ 22,956	Caswell Training School, \$22,956.
For the following specific purposes:		Purposes.
For remodeling the old laundry building to be used as an industrial building, one thousand dollars, and for equipment for the same, four thousand dollars	\$ 5,000	
For remodeling the old shop building for use as a paint and carpenter shop	500	
For remodeling and renovating the Central building	9,500	
For an eight-inch deep well and connecting with present water system	4,500	
For the acquisition of forty-five acres of land and buildings and for repairs to such buildings, the land adjoining the lands of the institution	3,456	
(9) North Carolina Orthopedic Hospital	4,055	N. C. Orthopedic Hospital, \$4,055.
For the following specific purposes:		Purposes.
For construction of water mains and providing fire protection	\$ 2,970	
For installing steam heat and connecting with the central heating plant in two buildings now heated with open fire places	1,085	
(10) North Carolina Sanatorium	16,220	N. C. Sanatorium, \$16,220.
For the following specific purposes:		Purposes.
For providing sprinkler system in the main building and in the negro building	\$ 16,220	
(11) Morrison Training School	5,111	Morrison Training School, \$5,111.
For the following specific purposes:		Purposes.
For remodeling the Varser Building	\$ 3,611	
For shop equipment for brick making	1,500	
(12) Eastern Carolina Training School	4,422	East Carolina Training School, \$4,422.
For the following specific purposes:		Purposes.
For a dairy barn and equipment	\$ 4,422	

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1931.

CHAPTER 41

AN ACT TO REPEAL SECTIONS FIVE THOUSAND EIGHT HUNDRED AND TWO AND FIVE THOUSAND EIGHT HUNDRED AND THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO AMUSEMENTS AND ENTERTAINMENTS IN AND NEAR THE TOWN OF CHAPEL HILL; AND TO ENACT A SUBSTITUTE SECTION THEREFOR.

The General Assembly of North Carolina do enact:

C. S. 5802 and
5803, amended.

SECTION. 1. That sections five thousand eight hundred and two and five thousand eight hundred and three of the Consolidated Statutes of North Carolina, are hereby repealed and the following is substituted in lieu thereof:

License for operating billiard tables, etc., in or near Chapel Hill must be approved in writing by President of University.

"5802. No person, firm or corporation shall apply for or receive from the Board of Aldermen through the City Manager or other representative of the Town of Chapel Hill, any license or authorization to set up, maintain or keep in Chapel Hill, or within five miles thereof, any public billiard table or other public table of any kind, by whatever name called, at which games of chance or skill may be played, without first obtaining written permission therefor from the President of the University of North Carolina. Nor shall any person, firm or corporation apply for or receive a license from the Board of Aldermen of the Town of Chapel Hill through the City Manager or other representative to keep, maintain or operate within the Town of Chapel Hill or within five miles of the boundaries thereof, any house, place or establishment wherein ten pin alleys, bowling alleys, or other games of chance or skill shall be operated or conducted without first obtaining written permission therefor from the President of the University of North Carolina."

License for exhibiting any form of amusements and entertainments in or near Chapel Hill must be approved in writing by President of University.

"5803. No person, firm or corporation shall apply for or obtain from the Board of Aldermen of the Town of Chapel Hill through the City Manager or other representative, any license or permit to exhibit within the Town of Chapel Hill or within five miles thereof any theatrical, sleight of hand, equestrian performance, or any dramatic recitation, or any rope or wire dancing, natural or artificial curiosities, or any concert, serenade or performance in music, singing or dancing, without first securing a written permission for said performance from the President of the University of North Carolina. A copy of the President's permission shall be filed with the City Manager or other duly authorized agent of the Board of Aldermen of the Town of Chapel Hill at the time

said license or permit is applied for in all cases covered by this act."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1931.

CHAPTER 42

AN ACT TO AMEND CHAPTER ONE HUNDRED THIRTY-ONE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO MEMBERSHIP ON BOARDS OF SCHOOL DISTRICTS CREATED BY SAID ACT.

The General Assembly of North Carolina do enact:

SECTION 1. That section eleven of chapter one hundred thirty-one, Public Laws of one thousand nine hundred twenty-seven be, and the same is hereby, amended by adding the following at the end thereof:

Ch. 131, Public Laws 1927, amended.

"In all new districts created under the terms of this act, the territory added thereto shall be entitled to representation on the governing board of said new district, but in no case shall said governing board be so increased to a total membership in excess of seven."

Territorial representation on governing board of school districts.

Limit of seven members.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 21st day of February, A. D. 1931.

CHAPTER 43

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED AND THIRTY-FOUR OF VOLUME THREE OF THE CONSOLIDATED STATUTES, RELATING TO GRAND JURIES IN WAYNE AND IREDELL COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and thirty-four of volume three of the Consolidated Statutes be, and the same is hereby, amended by inserting the words "Wayne, Iredell," after the word "Nash" and before the word "And" in the fourth line of the first paragraph of said section.

C. S. 2334, amended, as to grand juries in Wayne and Iredell Counties.

Vacancies to be filled by presiding Judge.

Appointment of Assistant-Foreman.

Duties.

Conflicting laws repealed.

SEC. 2. That in the event of any vacancy occurring in the grand jury of Wayne or Iredell County by death, removal from the county, sickness, or otherwise, the presiding judge may, in his discretion, order such vacancy, or vacancies, filled by drawing sufficient jurors to fill said vacancy or vacancies from the jury box, and said juror or jurors so drawn shall take the oath prescribed by law and shall fill out the unexpired term of the juror or jurors whose places they were drawn to fill. The presiding judge shall have the power, in his discretion, to appoint an assistant-foreman of the grand jury in the counties of Wayne and Iredell and said assistant-foreman so appointed shall, in the absence or disqualification of the foreman, discharge the duties of the foreman of said grand jury.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this section are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1931.

CHAPTER 44

AN ACT TO AMEND SECTION FOUR THOUSAND FOUR HUNDRED AND EIGHTY-ONE OF THE CONSOLIDATED STATUTES, VOLUME THREE, RELATING TO LANDLORD AND TENANT, SO AS TO MAKE THE SAID SECTION APPLY TO STOKES COUNTY.

The General Assembly of North Carolina do enact:

C. S. 4481, amended, making Landlord and Tenant Law applicable to Stokes County.

Conflicting laws repealed.

SECTION 1. That section four thousand four hundred and eighty-one, volume three of the Consolidated Statutes, be and the same is hereby amended by inserting between the word "Lee" and the word "Granville" in the last line of said section the word "Stokes."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of February, A. D. 1931.

CHAPTER 45

AN ACT TO AMEND SECTION SIX THOUSAND SEVEN HUNDRED AND SIXTY OF THE CONSOLIDATED STATUTES REGULATING THE PRACTICE OF VETERINARY SURGERY.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand seven hundred and sixty of the Consolidated Statutes be, and the same is, hereby amended by adding thereto the following: "*Provided further, that any person who has practiced veterinary medicine or surgery as a profession continuously at the same place from the first day of January, one thousand nine hundred thirteen, or prior thereto, shall be allowed to continue to practice veterinary medicine or surgery upon his filing with the North Carolina Board of Veterinary Medical Examiners a statement duly sworn to before some officer authorized to administer oaths, setting forth that he has practiced such profession from the first day of January, one thousand nine hundred thirteen, continuously at one place, and requesting said board to register him. Upon the filing of such sworn statement of application, for such registration, the said State Board of Medical Examiners shall issue a certificate to such applicant: Provided, the sheriff, clerk of court and register of deeds shall recommend the applicant seeking such license.*"

SEC. 2. That no application hereunder shall be filed after five days from the adjournment of the General Assembly of one thousand nine hundred thirty-one.

SEC. 3. This act shall apply only to Chatham County.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of February, A. D. 1931.

C. S. 6760,
amended.

Certificate allow-
ing practice of
veterinary surgery
to one practicing
in same place
from January
1, 1913.

Oath of applicant.

Recommendation
by County
officials.

Limitation of
application to four
days after ad-
journment.

Applicable only
to Chatham
County.

CHAPTER 46

AN ACT TO REPEAL CHAPTER THREE HUNDRED THIRTY-NINE, PUBLIC LAWS, NINETEEN HUNDRED AND TWENTY-NINE, RELATING TO SEPARATE SPECIFICATIONS FOR CERTAIN CONTRACT WORK ON PUBLIC BUILDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter three hundred and thirty-nine of the Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby repealed, it being the purpose and intent of this act to re-enact chapter one hundred

Ch. 339,
Public Laws 1929,
repealed.

Ch. 141, Public Laws 1925, re-enacted, relating to separate specifications for certain contract work on public buildings.

Conflicting laws repealed.

and forty-one of the Public Laws of one thousand nine hundred and twenty-five, ratified March sixth, one thousand nine hundred and twenty-five, requiring that all heating and ventilating contractors and plumbers and gas fitters must furnish separate specifications in the erection of public buildings.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of February, A. D. 1931.

CHAPTER 47

AN ACT TO AMEND SECTION TWENTY-FOUR, ARTICLE FOUR, OF THE CONSTITUTION OF NORTH CAROLINA RELATIVE TO SHERIFFS AND CORONERS.

The General Assembly of North Carolina do enact:

Sec. 24, Art. 4. Constitution, amended.

Sheriffs and coroners elected for terms of four years instead of two.

Constables elected for two years.

Appointment of coroners for counties not having them.

Vacancy appointments.

Amendment to be voted on at next general election.

Printing of official ballots.

Specifications.

SECTION 1. That section twenty-four of article four of the Constitution of North Carolina be and the same is hereby amended so as hereafter to read as follows: "In each county a sheriff and coroner shall be elected by the qualified voters thereof as is prescribed for the members of the General Assembly and shall hold their offices for a period of four years. In each township there shall be a constable elected in like manner by the voters thereof who shall hold his office for a period of two years. When there is no coroner in a county the clerk of the superior court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section the commissioners of the county may appoint to such office for the unexpired term."

SEC. 2. That at the next general election to be held in the State of North Carolina in one thousand nine hundred and thirty-two this amendment shall be submitted to the qualified voters of the whole State, and it shall be the duty of the State Board of Elections to prescribe, provide and print the official amendment ballots to be voted on at said election. No ballot shall be used or counted except such official ballots. Upon said ballots shall appear the words "For amendment making term of office of sheriffs and coroners four years instead of two" and "Against amendment making term of office of sheriffs and coroners four years instead of two," and opposite and to the left of each a voting square, in either of which the elector may make a cross mark (X) indicating that he thereby votes for the amendment or against the amendment. The ballots

shall be headed "Official Amendment Ballot." Below said title appropriate instructions shall be printed as follows:

1. To vote for the amendment make a cross mark (X) in the square to the left of the words "For amendment making term of office of sheriffs and coroners four years instead of two."

Instructions on
ballots.

2. To vote against the amendment make a cross mark (X) in the square to the left of the words "Against amendment making term of office of sheriffs and coroners four years instead of two."

3. Mark only with a pencil or pen and ink.

4. If you tear or deface or wrongly mark this ballot, return it and get another.

5. On the back of said ballot shall be printed:

Certification
of ballots.

"OFFICIAL AMENDMENT BALLOT"

State of North Carolina..... (date of election).

(Facsimile of signature of Chairman
of State Board of Elections)

SEC. 3. Except as otherwise provided in this act, the said election shall be held and conducted under the same laws, rules and regulations as now prescribed for the holding and conducting of elections for members of the General Assembly, and the returns of said election shall be canvassed and declared as is now prescribed by law for the election of State officers.

Same laws appli-
cable as in elec-
tions of members
of General
Assembly.

SEC. 4. That if upon the canvass of the election upon the amendment it shall be ascertained that a majority of the votes cast in said election are in favor of the amendment it shall be the duty of the Governor of the State to certify the amendment under the seal of the State to the Secretary of the State who shall enroll said amendment so certified among the permanent records of his office, and the same shall be in force and every part thereof from and after the date of such certification.

Canvass of returns
and declaration of
result.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 25th day of February, A. D. 1931.

CHAPTER 48

AN ACT TO PROVIDE FOR A LIEN OF FINISHERS, BLEACHERS AND OTHERS TO SECURE CHARGES FOR WORK, LABOR AND MATERIALS IN RESPECT TO CERTAIN GOODS.

The General Assembly of North Carolina do enact:

Lien provided for processing certain goods.

Extends to any unpaid balance.

"Owner" defined.

Bill remaining unpaid for 60 days entitles lienor to sell goods at public auction.

Notice of sale.

Notice by mail to owner.

Sale of part of goods if divisible.

Application of proceeds.

SECTION 1. All persons, firms, partnerships and corporations engaged in the business of finishing, bleaching, mercerizing, manufacturing, dyeing, weighing and printing or otherwise processing cotton, wool, silk, artificial silk or goods of which cotton, wool, silk, artificial silk forms a component part, shall be entitled to a lien upon the property and goods of others, which may come into their possession for work, labor, and materials furnished in any of said processing and said lien shall extend to any unpaid balance on account for work, labor and materials furnished in the course of any of said processing in respect to any of said goods of the same owner whereof the lienor's possession is terminated. The word "Owner," as used in this and the following section shall include a factor, consignee or other agent intrusted with the possession of the goods held under said lien or the bill of lading consigning the same to him with authority to sell the same, to deliver to said factor, agent or consignee to the lienor for the purposes processed.

SEC. 2. If any part of the amount for which goods are held under said lien remains unpaid for a period of sixty days after the earliest item of said amount became due and payable the lienor may sell such goods at public auction first publishing a notice of the time and place of said sale once in each of two successive weeks in a newspaper published in the town, if any, otherwise in the county, in which the said goods are situated and at the court house door, the last publication not to be less than five days prior to the sale, and also giving five days notice of said sale by posting in five or more public places in said county, one whereof shall be in the town or city ward in which said goods are situated, and, if the residence or past address of owner of said goods is known or can be established, sending by registered mail a copy of said notice to said owner at said address at least five days before the date of sale: Now, *Provided*, that if said goods are readily divisible no more therefor shall be so sold than is necessary to discharge the underlying indebtedness to cover the expenses of the sale. The proceeds of sale shall be applied to payment of said indebtedness and said expenses, and the balance, if any, shall be paid to the owner or person entitled

thereto. The remedy herein provided to enforce said lien shall be in addition to any other provided by law.

Remedy additional
to other remedies
provided by law.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 25th day of February, A. D. 1931.

CHAPTER 49

AN ACT TO AMEND SECTIONS TWO THOUSAND SEVEN HUNDRED AND SIXTY-THREE AND TWO THOUSAND SEVEN HUNDRED AND SIXTY-EIGHT OF CHAPTER FIFTY-SIX, (ARTICLE ELEVEN) OF THE CONSOLIDATED STATUTES, VOLUME ONE, RELATING TO FEES OF BUILDING INSPECTORS AND ELECTRICAL INSPECTORS (TO APPLY TO MOORE COUNTY ONLY).

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred and sixty-three of article eleven, chapter fifty-six of the Consolidated Statutes, volume one, be, and hereby is, amended by striking out the last sentence in said section, beginning with the words "The fee" and ending with the word "inspection," and inserting in lieu thereof the following: "The fee that shall be allowed said inspector of buildings for the work of such inspection of electric wiring shall be fixed by the governing body of the town or city, and shall be paid by the person applying for the inspection."

C. S. 2763,
amended.

Fee of building
inspectors.

SEC. 2. That section two thousand seven hundred and sixty-eight of article eleven, chapter fifty-six of the Consolidated Statutes, volume one, be, and hereby is, amended by striking out the entire section after the words "Fees of Inspector"; that is, beginning with the words "For the inspection" and ending with the words "of the municipality," and inserting in lieu thereof the following: "For the inspection of every new building or old building repaired or altered, the local inspector shall charge and collect, before issuing the building certificate, inspection fees which shall be fixed by the governing body of the city or town, and which shall be paid by the owner of such new building, or old building which has been repaired or altered."

C. S. 2768,
amended.

Collection of
inspection fees
before issuance
of building
certificate.

SEC. 3. That the provisions of this act shall apply to Moore County only.

Applicable only
to Moore County.

SEC. 4. That all laws and clauses of laws in conflict with this act, to the extent only of such conflict, be and are hereby repealed.

Conflicting laws
repealed.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this the 25th day of February, A. D. 1931.

CHAPTER 50

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED SIXTY-SIX OF THE CONSOLIDATED STATUTES RELATING TO DISPOSSESSION OF TENANT BY LANDLORD IN RUTHERFORD COUNTY.

The General Assembly of North Carolina do enact:

C. S. 2366, amended, as to dispossession of tenant by landlord in Rutherford County.

SECTION 1. That section two thousand three hundred and sixty-six of the Consolidated Statutes be and the same is hereby amended by inserting between the word "Rowan" and the word "Sampson" in line eleven of said section the word "Rutherford."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1931.

CHAPTER 51

AN ACT TO AMEND CHAPTER ONE HUNDRED THIRTEEN, PUBLIC LAWS ONE THOUSAND NINE HUNDRED TWENTY-ONE, RELATIVE TO FEES OF JUSTICES OF PEACE OF MADISON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 113, Public Laws 1921, amended, relative to fees of justices of the peace in Madison County.

SECTION 1. That section two of chapter one hundred and thirteen of the Public Laws of North Carolina, one thousand nine hundred twenty-one, be amended by adding at the end of same the words: "and Madison."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1931.

CHAPTER 52

AN ACT TO CREATE A STATE BOARD OF EXAMINERS OF PLUMBING AND HEATING CONTRACTORS, AND TO LICENSE PERSONS ENGAGING IN THE PLUMBING AND HEATING CONTRACTING BUSINESS.

The General Assembly of North Carolina do enact:

Creation of State Board of Examiners of Plumbing and Heating Contractors. Appointment by Governor.

SECTION 1. For the purpose of carrying out the provisions of this act there is hereby created a State Board of Examiners of Plumbing and Heating Contractors, consisting of five members to be appointed by the Governor within sixty days after the ratification of this act. The said Board shall consist of

one member from the Engineering School of the University of North Carolina, one member from the State Board of Health, one member to be a Plumbing Inspector from some city of the State, one licensed Master Plumber and one Heating Contractor. The term of office of said members shall be so designated by the Governor that the term of one member shall expire each year. Thereafter in each year the Governor shall in like manner appoint one person to fill the vacancy on the Board thus created. Vacancies in the membership of the Board shall be filled by appointment by the Governor for the unexpired term.

Ex-officio members.

Term of office.

Vacancy appointments.

SEC. 2. The Governor may remove any member of the Board for misconduct, incompetency or neglect of duty. Each member of the Board shall be a citizen of the United States and a resident of this State at the time of his appointment. Each member of the Board shall receive ten dollars per day for attending Sessions of the Board or of its committees, and for the time spent in necessary traveling in carrying out the provisions of this act, and in addition to the per diem compensation, each member shall be reimbursed by the Board from funds in its hands for necessary traveling expenses and for such expenses incurred in carrying out the provisions hereof, as shall be approved by a majority of the members of the Board.

Removal of members by Governor for cause.
Qualifications for members of Board.
Compensation of members.

Allowance for expenses.

SEC. 3. The Board shall within thirty days after its appointment meet in the city of Raleigh and organize, and shall elect a Chairman and Secretary and Treasurer, each to serve for one year. Thereafter said officers shall be elected annually. The Secretary and Treasurer shall give bond approved by the Board for the faithful performance of his duties, in such sum as the Board may, from time to time determine. The Board shall have a common seal and shall formulate rules to govern its actions, and each member of the Board shall be empowered to administer oaths and have power to compel the attendance of witnesses, and it may take testimony and proofs concerning all matters within its jurisdiction.

Organization meeting after appointment.
Selection of Chairman and Secretary and Treasurer.
Bond of Secretary and Treasurer

Board to have common seal.

Examination of witnesses and taking of testimony.

SEC. 4. The Board after holding its first meeting as hereinbefore provided, shall thereafter hold at least two regular meetings each year. Special meetings may be held at such times and places as the by-laws and/or rules of the Board provide; or as may be required in carrying out the provisions hereof. A quorum of the Board shall consist of not less than three members.

Board to hold at least two meetings a year.
Special meetings.

Quorum.

SEC. 5. The Board shall keep a record of its proceedings and a register of all applicants for examination, showing the date of each application, the name, age and other qualifica-

Record of proceedings and register of applicants.

Annual report to Governor.

Filing of copy with Secretary of State.

Report of receipts and expenditures.

Plumbing and heating contractors must be licensed by Board.

License fee \$50 per year.

Towns of less than 3500 excepted.

Return of license fee to unsuccessful applicants.

Annual renewal of licenses.

Delinquents to pay penalty of 10% per month.

Maximum penalty \$100.

Revocation of license for cause.

Preferring of charges in writing.

Hearing on charges.

Time and place.

tions, place of business and residence of each applicant. The books and records of the Board shall be prima facie evidence of the correctness of the contents thereof. On or before the first day of March of each year the Board shall submit to the Governor a report of its activities for the preceding year, and file with the Secretary of State copy of such report, together with a statement of receipts and expenditures of the Board attested by the Chairman and Secretary.

SEC. 6. All persons, firms or corporations desiring to enter into or carry on the Plumbing and/or Heating Contracting business, shall first apply to the Board for examination and license, at least thirty days prior to engaging in said business, said application to be accompanied by certified check in the sum of fifty dollars; *Provided*, that the requirements of this section shall not apply to persons engaged in the Plumbing and/or Heating business, in towns or cities having a population of not more than thirty-five hundred.

SEC. 7. In the event the Board refuses to license an applicant, the license fee deposited shall be returned by the Board to the applicant. All licenses shall expire on the last day of December in each year following their issuance or renewal. It shall be the duty of the Secretary and Treasurer to cause to be mailed to every licensee registered hereunder notice to his last known address of the amount of fee required for renewal of licenses, such notice to be mailed at least one month in advance of the expiration of said license. In the event of failure on the part of any person, firm or corporation to renew the license certificate annually and pay the fee therefor in the sum of fifty dollars during the month of January in each year, the Board shall increase said license fee ten percentum for each month or fraction of a month that payment is delayed; *Provided*, that the maximum fee for renewal of license shall not exceed twice the regular annual fee.

SEC. 8. The Board shall have power to revoke the license of any Plumbing and/or Heating Contractor, who is guilty of any fraud or deceit in obtaining a license; or for gross negligence, incompetency or misconduct in the practice of or in carrying on the business of a Plumbing and/or Heating Contractor. Any person may prefer charges of such fraud, deceit, gross negligence, incompetency or misconduct against any Plumbing and/or Heating Contractor registered hereunder. All of such charges shall be in writing and verified by the complainant, when submitted to the Board. Such charges shall be heard and determined by the Board within ninety days after the same are received by it. A time and place for such hearing shall be fixed by the Board and a copy of said charges together with notice of the time and place of hear-

ing shall be furnished to the person, firm or corporation accused at least thirty days before the day fixed for the hearing. At said hearing the person accused shall have the right to appear personally and/or by counsel and be heard in defense of said charges. After the conclusion of said hearing if the Board finds that there has been any fraud or deceit in obtaining license, or gross negligence, incompetency or misconduct, in the carrying on of the business of Plumbing or Heating Contracting the Board shall revoke the license of the accused; *Provided*, that nothing in this section shall be construed to deny to the party whose license has been revoked the right of appeal and trial of his cause in the Superior Courts of North Carolina.

Defendant may have counsel.

Action of Board on charges.

Right of appeal to Courts unaffected.

SEC. 9. The Board may in its discretion re-issue license to any person, firm or corporation whose license may have been revoked; *Provided*, three or more members of the Board vote in favor of such reissuance for reasons deemed sufficient by the Board. A new certificate of registration to replace any license which may be lost or destroyed may be issued subject to the rules and regulations of the Board.

Re-issuance of revoked licenses.

Replacing lost or destroyed licenses.

SEC. 10. Any person, firm, or corporation, after this act has been in effect for a period of twelve months, who has not then been licensed to carry on the business of Plumbing and Heating Contracting in this State, according to the provisions of this act or, who shall practice or offer to practice or carry on said business, or any person, firm or corporation, who shall give false or forged evidence of any kind to the Board, or any member thereof, in obtaining a license or, who shall falsely impersonate any other practitioner of like or different name, or who shall use an expired or revoked license, shall be guilty of a misdemeanor and upon conviction fined not less than one hundred dollars or imprisoned for not more than three months or both, in the discretion of the Court.

Practice of trades without license after 12 months made unlawful.

Punishment.

SEC. 11. All non-resident Plumbing and/or Heating Contractors desiring to do business in this State shall apply to the Board for examination and obtain license before entering into said business, and file with the Board certified check for the license fee provided for in this act, together with the cost of holding a special meeting to pass upon such application. If such non-resident applicant fails to pass the examination required the license fee deposited shall be retained by the Board.

Licensing of non-resident contractors

Retention of fee if non-resident fails to receive license.

SEC. 12. A corporation or partnership may engage in the business of Plumbing and/or Heating provided one or more persons connected with such corporation or partnership is registered and licensed as herein required. All persons now

Only one person in partnership or corporation need have license.

Those now engaged in trades may receive licenses upon payment of license fee.

License fees payable in advance.

To be kept in special fund; application of.

Residue in any year to be paid to State Treasurer.

Contractors in towns of less than 5000 may pay \$25 for license.

Conflicting laws repealed.

engaged in the Plumbing or Heating business and holding a State license shall receive his or their license, or renewal thereof to engage in said business without examination upon payment of an annual license fee of fifty dollars.

SEC. 13. All license fees shall be paid in advance to the Secretary and Treasurer of the Board, and by him held as a fund for the use of the Board. The compensation and expenses of the members of the Board as herein provided, the salaries of its employees, and all expenses incurred in the discharge of its duties under this act shall be paid out of such fund, upon the warrant of the President and Secretary and Treasurer: *Provided*, upon the payment of the necessary expenses of the Board as herein set out, and the retention by it of twenty-five percentum of the balance of funds collected hereunder, the residue, if any, shall be paid to the State Treasurer; *Provided further*, that the fee of those doing business in towns of less than five thousand inhabitants shall be required to pay a license fee of twenty-five dollars only, under the provisions of this act.

SEC. 14. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 15. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

CHAPTER 53

AN ACT TO AMEND SECTION THREE THOUSAND NINE HUNDRED AND FOUR OF THE CONSOLIDATED STATUTES INCREASING THE FEES OF THE CLERK OF SUPERIOR COURT OF MITCHELL COUNTY AND TO CREATE FOR SAID COUNTY THE OFFICE OF TREASURER-TAX COLLECTOR, AND TO FIX THE SALARY AND FEES OF THE SHERIFF OF MITCHELL COUNTY.

The General Assembly of North Carolina do enact:

C. S. 3904, amended.

SECTION 1. That section three thousand nine hundred and four of chapter seventy-one of the Consolidated Statutes be and the same is hereby amended by adding the following paragraph:

Fees of Mitchell County Clerk Superior Court increased.

"In Mitchell County, the Clerk of Superior Court shall receive double the amount of fees and commissions as provided in section three thousand nine hundred and three of this chapter."

SEC. 2. That there is hereby created the office of Treasurer-Tax Collector of Mitchell County, upon which office shall be imposed all duties relating to the office of county treasurer as now provided by law, and beginning on the first day of March, one thousand nine hundred thirty-one, said Treasurer-Tax Collector shall receive a salary at the rate of six hundred (\$600) dollars per annum, payable in equal monthly installments out of the general fund of the county. From and after the first Monday of October, one thousand nine hundred thirty-one, all duties and powers relating to the collection of taxes shall be removed from the office of sheriff and shall be imposed and conferred upon the office of Treasurer-Tax Collector, and beginning on the first Monday of October, one thousand nine hundred thirty-one, the Treasurer-Tax Collector shall receive a salary at the rate of fifteen hundred (\$1500) dollars per annum, payable in equal monthly installments out of the general fund of the county. The Treasurer-Tax Collector shall furnish good and sufficient bond in such amount as may be approved by the board of county commissioners for the faithful performance of his duties and for the proper accounting of all money received by him by virtue of his office, and the premiums on such bonds furnished by said Treasurer-Tax Collector shall be paid out of the general fund of the county.

SEC. 3. That Frank Black is hereby appointed Treasurer-Tax Collector of Mitchell County to serve until his successor is elected and qualified, or, if said office of Treasurer-Tax Collector should become vacant before the general election of one thousand nine hundred thirty-two, such vacancy shall be filled by appointment of some person by the board of county commissioners.

SEC. 4. That at the primary to be held in Mitchell County in the year of one thousand nine hundred thirty-two, and at each regular primary thereafter, there shall be nominated by each political party a candidate for Treasurer-Tax Collector of Mitchell County.

SEC. 5. That at the general election in the year of one thousand nine hundred thirty-two, there shall be elected a Treasurer-Tax Collector for Mitchell County in accordance with the same rules and regulations governing the election of other county officers; said Treasurer-Tax Collector to be voted for by the voters of the county at large.

SEC. 6. That the board of county commissioners of Mitchell County shall make provision in the county budget for the fiscal year beginning July first, one thousand nine hundred thirty-two, for the payment of the salary of the Sheriff, which is hereby fixed at the rate of three thousand (\$3,000) dollars

Creation of office
of Treasurer-
Tax Collector.

Duties.

Salary \$600.

Collection of
taxes after
October, 1931.

Salary after
October, 1931, to
be \$1500.

Bond.

Premiums on
bond to be paid
by County.

Frank Black
appointed
Treasurer-Tax
Collector.

Vacancy
appointment.

Nomination of
successor in
1932 primary.

Election in
general election.

Provision in
budget for salary
of Sheriff at \$3000.

Salary begins as of December, 1930.

Tax commissions to be withdrawn and placed into county fund.

Ch. 276, Public-Local Laws 1923, repealed.

Sheriff entitled, in addition to salary, all fees accruing to office.

Conflicting laws repealed.

Effective March 1, 1931.

per annum payable in equal monthly installments and shall also make provision in said budget for the payment to the sheriff at the same rate per annum for such time as he has served as sheriff since the first Monday of December, one thousand nine hundred thirty.

SEC. 7. That beginning with the levy of the year one thousand nine hundred thirty-one, there shall be computed a commission at the rate of one (1%) per cent of the collections of the first fifty thousand (\$50,000) dollars of said taxes and a commission at the rate of three (3%) per cent on the remainder of the collections of said taxes, and such commissions shall be placed to the credit of the general fund of the county.

SEC. 8. That chapter two hundred seventy-six of the Public-Local Laws of one thousand nine hundred twenty-three and all amendments thereto shall be and the same are hereby repealed. In addition to the salary, as hereinabove provided, the sheriff of Mitchell County shall be entitled to all fees and emoluments accruing to him, by virtue of his office, including such fees as are provided in chapter fifty-six, Public Laws of one thousand nine hundred twenty-nine.

SEC. 9. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 10. That this act shall be in force and effect from and after the first day of March, one thousand nine hundred and thirty-one.

Ratified this the 27th day of February, A. D. 1931.

CHAPTER 54

AN ACT RELATING TO WITNESS FEES IN BEAUFORT COUNTY, AMENDING SECTION THIRTY-EIGHT HUNDRED NINETY-THREE, CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 3893, amended, relating to witness fees of peace officers in Beaufort County.

SECTION 1. That section thirty-eight hundred ninety-three, Consolidated Statutes of North Carolina, be and the same is hereby amended by adding at the end of said section the following: *Provided*, that in criminal actions no peace officer within said county, serving on a salary from the county or city, shall be allowed to file any witness ticket for attendance upon court in any court held in the township or city, or adjoining the township in which he resides.

SEC. 2. This act shall apply only to Beaufort County.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

Applicable only to Beaufort County.

CHAPTER 55

AN ACT TO CONVERT THE MARCH ONE THOUSAND NINE HUNDRED THIRTY-ONE TERM OF CIVIL COURT FOR PASQUOTANK COUNTY INTO A MIXED TERM.

The General Assembly of North Carolina do enact:

SECTION 1. That the March Civil Term of Superior Court for Pasquotank County for the year one thousand nine hundred and thirty-one be changed so that both criminal and civil cases may be tried at said term.

C. S. 1443, amended, making March Term Pasquotank County Superior Court mixed term.

SEC. 2. That the Board of Commissioners for the County of Pasquotank shall, at its regular meeting on the first Monday in March, draw a jury sufficient for said term.

Drawing of jury.

SEC. 3. That this act shall apply only to the March Civil Term for the year nineteen hundred and thirty-one.

Applicable only to 1931.

SEC. 4. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

CHAPTER 56

AN ACT TO AMEND CHAPTER EIGHTY-SEVEN, PUBLIC LAWS OF NINETEEN HUNDRED AND TWENTY-FIVE, RELATING TO PROFESSIONAL NURSING.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter eighty-seven, Public Laws of one thousand nine hundred twenty-five, be, and the same is hereby, amended as follows:

Ch. 87, Public Laws 1925, amended.

(a) By striking out the words "the board of nurse examiners of North Carolina" in the sixth and seventh lines of section two, and substituting the words "the North Carolina board of nurse examiners" in lieu thereof;

Relating to Board of Nurse Examiners.

(b) By striking out the second sentence in section three thereof and inserting the following in lieu of the words so stricken out: "The joint committee on standardization shall advise with the board of nurse examiners herein created in the adoption of regulations governing the education of nurses, and shall have power to establish standards and provide minimum requirements for the conduct of schools of nursing of which applicants for examination for nurse's license under this chapter must be graduates before taking such examination";

Rules governing education of nurses.

Educational
qualifications
for nurses.

(c) By striking out of lines eleven and twelve of section six the words "receive at least one year of high school education or its equivalent," and inserting in lieu thereof the words: "Graduated from high school or has equivalent credits";

Professional
education.

(d) By striking out the last paragraph in section six and inserting in lieu thereof the following:

"Applicants shall have graduated from a school of nursing connected with a general hospital giving a three years' course of practical and theoretical instruction, which said hospital meets the minimum requirements and standards for the conduct of schools of nursing which may have been set up and established by the joint committee on standardization provided for in section three of this act. Such schools of nursing may give credit for college work on the three years' course to the extent and as may be approved by the board of nurse examiners, such credits not to total more than one year for any one person."

Exceptions.

(e) By striking out the whole of section ten of said act and inserting in lieu thereof the following:

"SEC. 10. This act shall not be construed to affect or apply to the nursing of the sick by friends or members of the family."

SEC. 2. This act shall be in force and affect from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

CHAPTER 57

AN ACT TO PUNISH ABANDONMENT BY MOTHER OF CHILDREN UNDER SIXTEEN YEARS OF AGE.

The General Assembly of North Carolina do enact:

C. S. 4450,
amended.

SECTION 1. There shall be added to article thirty-six of chapter eighty-two of the Consolidated Statutes one thousand nine hundred nineteen, the following, to be known as "Section four thousand four hundred fifty (a)":

Abandonment by
mother of child
or children under
16 made mis-
demeanor.

"If any mother shall willfully abandon her child or children, whether legitimate or illegitimate, and under sixteen years of age, she shall be guilty of a misdemeanor."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

CHAPTER 58

AN ACT TO AMEND SECTION SEVEN HUNDRED AND THIRTY OF THE CONSOLIDATED STATUTES, PERMITTING DEPUTY SHERIFFS TO LAY OFF HOMESTEADS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven hundred and thirty of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting after the word "sheriff" and before the word "or" in the third line of said section the words "a Deputy Sheriff designated by the Sheriff, and who shall be twenty-one years of age or over."

C. S. 730, amended, allowing Deputy Sheriffs to lay off homesteads.

SEC. 2. That this act shall apply only to the counties of Guilford, Mecklenburg, Ashe, Jackson, Alamance, Martin, Brunswick, Davidson, Sampson, Davie, Randolph, Lenoir, Durham, Wilson, Cumberland, Scotland, New Hanover, Vance, Rowan, Henderson, Cabarrus, Pitt, Rockingham, Chowan, Gates, Perquimans, Pasquotank, Camden, Currituck, Hertford, Edgecombe, Harnett, Forsyth, Iredell, Lincoln, Bertie, Caldwell, Wayne, Halifax, Buncombe, Johnston, and Moore.

Counties to which Act is applicable.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

CHAPTER 59

AN ACT TO AMEND CHAPTER ONE HUNDRED SIXTEEN PUBLIC LAWS ONE THOUSAND NINE HUNDRED TWENTY-ONE AS AMENDED BY CHAPTER TWO HUNDRED SIXTY-TWO SECTION FOUR OF PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE RELATING TO THE CAPITAL STOCK OF CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred sixteen Public Laws of one thousand nine hundred twenty-one as amended by chapter two hundred sixty-two section four of the Public Laws of one thousand nine hundred twenty-five be amended by striking out the words "such" and "heretofore organized" in line one thereof and inserting after the word "whether" in line one thereof and before the word "under" in line two thereof, the word "organize."

Ch. 116, Public Laws 1921, and Ch. 262, Public Laws 1925, amended, relative to capital stock of corporations.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

CHAPTER 60

AN ACT TO CREATE AND ESTABLISH A LOCAL GOVERNMENT COMMISSION, A DIRECTOR OF LOCAL GOVERNMENT, AND TO PRESCRIBE THE POWERS AND DUTIES OF SUCH COMMISSION AND DIRECTOR. TO PRESCRIBE CERTAIN DUTIES OF GOVERNING BODIES OF THE VARIOUS UNITS OF LOCAL GOVERNMENT AND PROVIDE PENALTIES FOR THE VIOLATIONS THEREOF AND TO REPEAL CERTAIN INCONSISTENT LAWS.

The General Assembly of North Carolina do enact:

Title of Act.

SECTION 1. This act shall be known and may be cited as the Local Government Act.

Definitions.

SEC. 2. Definitions. The word Commission will herein be used to refer to the Local Government Commission created by this act; the word Director will refer to the Director of Local Government; the word unit will be used to refer to a county, city, town, incorporated village, township, school district, school taxing district or other district or political subdivision of government of the State; and where bonds or notes are mentioned reference shall be deemed made to any obligations to pay money issued by or in behalf of any unit unless otherwise indicated or specified.

Ch. 91, Public Laws 1927, amended, abolishing County Government Advisory Commission.

Surrender of books, files and records to new Commission.

SEC. 3. The County Government Advisory Commission, created under the provisions of chapter ninety-one, Public Laws of nineteen hundred and twenty-seven, is hereby abolished and all books, records, documents and files of said Commission shall forthwith be turned over to the Commission created by this act by the Executive Secretary thereof and by any member or officer having in his possession or custody any of such books, records, documents and files. All the functions, powers and duties of said County Government Advisory Commission under said chapter ninety-one and other laws, including acts of the present session of the General Assembly, are hereby transferred to and shall be the functions, powers and duties of the Director whose office is created by this act.

Ch. 214, Public Laws 1927, repealed.

SEC. 4. Chapter two hundred and fourteen, Public Laws of nineteen hundred and twenty-seven, is hereby repealed.

Ch. 277, Public Laws 1929, repealed.

SEC. 5. Chapter two hundred and seventy-seven, Public Laws of nineteen hundred and twenty-nine, is hereby repealed.

Surrender to new Commission of books and records of State Sinking Fund Commission.

SEC. 6. The State Auditor and the State Sinking Fund Commission are hereby directed to turn over to the Commission created by this act all books, records, documents and files of said State Auditor or said State Sinking Fund Com-

mission made or filed with either thereof under the provisions of said chapter two hundred and fourteen or said chapter two hundred and seventy-seven or, in the discretion of the Commission created by this act, to retain the same or any part thereof for the inspection and use of the last mentioned Commission.

SEC. 7. There is hereby created a Commission to be known as the Local Government Commission, consisting of nine members of whom the State Auditor and the State Treasurer and the Commissioner of Revenue shall be members ex-officio and of whom six members shall be appointed by the Governor to hold office during his pleasure. One of such appointees shall be the chief executive officer or a member of the governing body of a city or town and one thereof shall be a member of the governing body of a county at the time of their appointment. Another of said members so appointed shall be designated by the Governor as Director of Local Government. The members of the Commission, both ex-officio members and appointed members, shall be required to give such bond, if any, as the Governor may require. The State Treasurer shall be the Treasurer of the Commission and the Director shall be the Secretary. The Board shall elect a Chairman and a vice-chairman from its members who shall hold office at the will of the Commission. The appointed members of the Commission except the Director shall be entitled to ten dollars for each day actually spent in the service of the Commission, but shall receive no salary or other compensation, and all members shall be entitled to their necessary traveling and other expenses. The Director shall receive such salary for his services as Director and Secretary as may be determined by the Governor, with the approval of the Advisory Budget Commission. The Director may appoint such assistants as may be necessary, who shall be responsible to the Director, and may fix their compensation subject to the approval of the Governor. The Commission shall have power to adopt such rules and regulations as may be necessary for carrying out its duties under this act. The Commission shall hold quarterly regular meetings in the City of Raleigh at such place and times as may be designated by the Commission, and may hold special meetings at any time upon notice to each member personally given or sent by mail or telegraph not later than the fifth day before the meeting, which notice need not state the purpose of the meeting. It shall have the right to call upon the Attorney General or any assistant thereof or upon the Executive Counsel for legal advice in relation to its powers and duties.

Creation of Local Government Commission of nine members.

Ex-officio members.

Appointment by Governor.

Special qualifications.

Director designated.

Bonds to be given.

Treasurer and Secretary.

Chairman and vice-chairman.

Compensation.

Necessary expenses allowed.

Appointment of assistants.

Rules and regulations.

Quarterly meetings in Raleigh.

Special meetings and notice of.

Legal advice.

Executive
Committee.

Fowers.

Quorum.

Executive Com-
mittee may act
for Commission.

Bond for expenses
for attending
special meetings.

Review by Com-
mission of actions
of Executive Com-
mittee on appli-
cation.

Application to be
made to Commis-
sion for issuance
of bonds or notes.

Exceptions.

Contents of
application.

Method of deter-
mining advisability
of proposed issues.

SEC. 8. The State Auditor and State Treasurer, the Commissioner of Revenue and Director shall constitute the Executive Committee of the Commission and shall be vested with all the powers of the Commission except when the Commission is in session and except as otherwise provided in this Act. Action of the Commission as a whole and of the Executive Committee shall be taken by resolution which shall be in effect upon passage by a majority of the members of the Commission or the Committee present at the meeting at which such resolution is passed. A majority of the Commission shall be a quorum.

SEC. 9. All action herein required or permitted to be taken by the Commission may be taken by the Executive Committee and shall be regarded as action by the Commission unless otherwise herein expressly provided, but the Committee shall not overrule or reverse any action of the Commission as a whole. The Commission shall not be required to meet as a whole except at the times fixed for quarterly sessions, and may demand that any application for a special meeting may be accompanied by a bond or other security for the costs and expenses of such special meeting to be given by the unit or person at whose request the special meeting is called.

SEC. 10. Action of the Commission taken by the Executive Committee, except approval of notes maturing not more than six months from their date, shall be subject to review by the Commission as a whole upon the application of any aggrieved party, including any tax-payer or citizen, and including any member of the Executive Committee, if the aggrieved party shall within five days after such action by the Executive Committee file with the Commission a request for such review.

SEC. 11. Before any bonds or notes are issued by or in behalf of any unit and before the question of such issuance shall be submitted at an election, except bonds or notes whose issuance has heretofore been approved by the State Sinking Fund Commission under the provisions of chapter two hundred and seventy-seven, Public Laws of nineteen hundred and twenty-nine, the board authorized by law to issue the same or an officer thereof shall make application to the Commission (either before or after such authorization) for its approval of the proposed bonds or notes and shall state such facts in such application or by exhibits annexed thereto in regard to such bonds or notes and such unit and its financial condition as may be required by the Commission. The Commission shall consider such application and shall determine whether the issuance of such bonds or notes is necessary or expedient.

SEC. 12. In determining whether a proposed issue of bonds or notes shall be approved, the Commission may consider the

necessity for any improvement to be made from the proceeds of any of such bonds or notes, the amount of indebtedness of the unit then outstanding, the fact that sinking funds for existing debts have been adequately maintained or have not been adequately maintained, the percentage of collections of taxes for the preceding fiscal year, the fact of compliance or non-compliance with the law in the matter of budgetary control, the question of whether the unit is in default in the payment of any of its indebtedness or interest thereon, the existing tax rates, the increase of tax rate, if any, necessary to maintain such sinking funds adequately, the assessed value of taxable property, and the reasonable ability of the unit to sustain the additional tax levy, if any, necessary, to pay the interest and principal of the proposed obligations, as the same become payable. If the proposed issue is for a public improvement in the nature of establishing or enlarging a revenue producing enterprise, the Commission shall take into consideration the probable earnings of the improvement and the extent to which such earnings will be sufficient to pay the interest and principal when due of the proposed obligations or that part thereof to be devoted to such improvement. The Commission shall also consider the adequacy or inadequacy of the amount of the proposed issue for the accomplishment of the purpose for which the obligations are to be issued, and whether such amount is excessive. The Commission shall have authority to inquire into and to give consideration to any other matters which it may believe to have a bearing on the question presented.

Details of
investigation.

SEC. 13. If, upon the information and evidence received the Commission is of the opinion (a) that issuance of the proposed obligations is necessary or expedient and (b) that the amount proposed is adequate and not excessive and, except as to funding and refunding bonds, (c) either that adequate sinking funds have been maintained or that reasonable assurance has been given that thenceforth they will be maintained to the extent required by or under the authority of law, and (d) that the increase in tax rate, if any, that will be necessitated for the proper maintenance of sinking funds as so required will not be unduly burdensome and (e) that the unit is not in default in the payment of the principal or interest of any of its indebtedness and (f) that the requirements of law for budgetary control have been substantially complied with and (g) that at least eighty (80%) per cent of the general taxes of the unit for the preceding fiscal year have been collected, then and in such event the Commission shall make its order approving such issuance. If upon the information presented the Commission is not of

Commission to
order issue if
satisfied of
certain points
enumerated.

Public hearing
in event of refusal.

Order of refusal
after hearing.

Vote of unit
necessary to veto
action of
Commission.

Approval of
Executive Com-
mittee not review-
able by whole
Commission
except on
application.

Refusal may be
reviewed.

Legality of bonds
and notes not
involved.

Sale of bonds
and notes.

such opinion or is in doubt as to any facts or as to any conclusions to be drawn therefrom, it shall so notify the officer or board making the application, and if such officer or board so request, shall give notice that the Commission will hold a public hearing on the application at a time and place to be specified in such notice, at which public hearing the officers and citizens and tax-payers of the unit may be heard. The Commission may designate its Secretary or any other suitable person to conduct any such hearing and to prepare a digest of testimony and submit the same and his recommendations for the consideration of the Commission.

SEC. 14. If after any such hearing the Commission should not be of such opinion, it shall enter an order giving its reasons for not holding such opinion and in that event the proposed obligations shall not be issued except in such amount and in such manner, if any, as the Commission may approve, or unless, and until, the proposed indebtedness shall have been submitted to and approved by a vote of the voters of the local unit for which such indebtedness is proposed, such election to be held in the manner, if any, provided by law for the holding of elections on the question of issuing such bonds, and otherwise in such manner as may be required by the Commission.

SEC. 15. An order of the Commission made by the Executive Committee approving such issuance shall not be reviewable by the Commission as a whole unless request for such review shall be filed with the Commission within five days, Sundays excepted, after such order shall be given (except an order passed by unanimous vote of members present approving notes running not more than six months, which shall not be reviewable) but orders of the Commission by the Executive Committee declining to approve issuance may be reviewed by the Commission as a whole if application therefor shall be filed with the Commission within thirty days after such order. New evidence and information may be considered upon any such review, and the Commission as a whole shall not be bound by the evidence or information considered by the Executive Committee.

SEC. 16. The approval by the Commission of bonds or notes shall not extend to or be regarded as an approval of the legality of the bonds or notes in any respect.

SEC. 17. All bonds and notes of a unit, unless sold pursuant to a call for bids heretofore legally given, shall be sold by the Commission at its office in the City of Raleigh, but the Commission shall not be required to make any such sale or to call for bids for any bonds or notes until it shall have approved the issuance thereof as hereinabove provided nor

until it shall have received such transcripts, certificates and documents as it may in its discretion require as a condition precedent to the sale or advertisement. Before any such sale is conducted the Commission shall cause a notice of the proposed sale to be published at least once at least ten days before the date fixed for the receipt of bids (a) in a newspaper published in the unit having the largest or next largest circulation in the unit or if no newspaper is there published, then in a newspaper published in the county in which the unit is located, if any, and if there be no such newspaper such notice shall be posted at the door of the court house, and (b) such notice, in the discretion of the Commission, may be published also in some other newspaper of greater general circulation published in the State. The Commission may in its discretion cause such notice to be published in a journal approved by the Commission and published in New York City, devoted primarily to the subject of state, county and municipal bonds; *provided*, however, that notes maturing not more than six months from their date may be disposed of either by private or public negotiation, after five days notice has been given in the manner specified in clause (a) of this section; and *provided*, further, that upon request of the Board or body authorizing any of such bonds or notes for the purpose of refunding or funding indebtedness, and with the consent of the holder of any such indebtedness so to be refunded or funded, the Commission through the State Treasurer may exchange any such bonds or notes for a like or greater face amount of such indebtedness, collecting accrued interest upon such bonds or notes so exchanged, in which event the publication of notice as hereinabove provided shall not be required. The notice published shall state that the bonds or notes are to be sold upon sealed bids and that there will be no auction, and shall give the amount of the bonds or notes, the place of sale, the time of sale or the time limit for the receipt of proposals and that bidders must present with their bids a certified check upon an incorporated bank or trust company payable unconditionally to the order of the State Treasurer for two per cent of the face value of the bonds and one-half of one per cent on notes bid for, drawn on some bank or trust company, the purpose of such check being to secure the unit against any loss resulting from the failure of the bidder to comply with the terms of his bid. The Commission shall keep a record of the names and addresses of all who request information as to the time for receipt of bids for such bonds or notes, and shall mail or send a copy of such notice of sale and a descriptive circular in relation

Notice of sale to be published.

Short-term obligations excepted.

Exchange of funding bonds for those funded.

Publication notice not required.

Contents of notice of sale.

Certified checks to accompany bids.

Record of probable bidders.

thereto to all such names and addresses, but failure so to do shall not affect the legality of the bonds or notes.

Proposals opened
in public.

SEC. 18. All proposals shall be opened in public and the bonds or notes shall be awarded to the highest legal bidder, if a fixed rate of interest is named in the notice, or shall be awarded to the highest bidder for the lowest interest rate upon which a legal offer is made if the notice states that bidders may specify the rate of interest. No legal bids may be rejected unless all bids are rejected. If the bids rejected contain any legal bid which is legally acceptable under the advertisement, the bonds or notes shall not be sold until after further advertisement and under the conditions herein prescribed for the first advertisement.

Award.

Rejection of bids.

Re-advertising.

Minimum price.

SEC. 19. No bonds or notes shall be sold at less than par and accrued interest, nor except as herein otherwise provided or permitted shall any bonds or notes be sold except upon sealed proposals, after publication of notice as hereinabove provided, unless no bid is received upon such notice which is a legal bid and legally acceptable under such notice, in which event the bonds or notes may be sold at private sale at any time within thirty days after the date for receiving bids given in such notice.

Private sale in
event of no bids.

Notice.

Rejection in event
of objection
by unit.

SEC. 20. If after the receipt of bids and before an award of the bonds or notes an authorized representative of the unit shall object to any award which the Commission may be about to make pursuant to the foregoing provisions and shall not withdraw such objection, the Commission shall reject all bids and shall make no award until after further advertisement as herein provided.

Re-advertising.

Make-up of bonds
or notes.

SEC. 21. No such bond or note shall be engraved, lithographed, printed, typewritten or written upon more than one sheet of paper (but a separate sheet or sheets may be used for interest coupons), and the Commission may in its discretion require the use of a protectograph or other means to prevent the raising of the amount thereof or the imitation of such bonds or notes.

Obligations of
units must be
certified by
Commission.

SEC. 22. No bonds or notes or other obligations of any unit hereafter issued shall be valid unless on the face or reverse thereof there be a certificate signed by the Secretary of the Commission or an assistant designated by him either (a) that the issuance of the same has been approved, under the provisions of the Local Government Act, or (b) that the bond or note is not required by law to be approved by the Commission. Such certificate shall be conclusive evidence that the requirements of this act as to approval by the Commission, advertisement and sale have been observed.

Contents of
certificate.

SEC. 23. Prior to the execution of such certificate the Commission shall cause to be entered of record in its office a description of such bonds or notes, giving their amount, date, the times fixed for payment of principal and interest, the rate of interest, the place or places at which the principal and interest will be payable, the denomination or denominations and the purpose of issuance, together with the name of the board in which is vested the authority and power to levy taxes for the payment of the principal and interest of such bonds or notes and a reference to the law under which it is claimed such bonds or notes are issued, and shall require to be filed with the Commission a statement of the recording officer of the unit that all proceedings of the board in authorizing the bonds or notes have theretofore been and remain correctly recorded in a bound book of the minutes and proceedings of the board, giving in such statement the designation of the book and the pages or other identification of the exact portion of the book in which such record was made.

Detailed record of all issues to be kept by Commission.

Contents.

SEC. 24. All contracts and agreements made by any unit with any person, firm or corporation for services to be rendered in the drafting of forms of proceedings for a proposed bond or note issue, except contracts and agreements with attorneys at law licensed to practice before the courts of the State within which they have their residence or regular place of business, which involve no agreement, express or implied, except for legal services, shall be void unless approved by the Commission, whose duty it shall be before causing the certificate of its approval to be endorsed or placed on any such bonds or notes to satisfy itself, by such evidence as it may deem sufficient, that no such contract not so approved by the Commission is in effect in relation to such bonds or notes. *Provided*, this shall not apply to contracts existing at the time of the ratification of this Act.

Contracts for services must be approved by Commission.

Attorneys excepted.

Pending contracts unaffected.

SEC. 25. When the bonds or notes are executed by the proper officers they shall be turned over to the State Treasurer and after the certificate of the Commission hereinabove required shall be placed thereon, he shall deliver them to the purchaser or order, collect the purchase price or proceeds and before the close of the following day remit the same to the lawful custodian of funds of the unit or, in his discretion, to the properly designated depository or depositories of the unit, after assurance that the safe-guarding of such proceeds has been provided as required by law and after deducting all necessary expense including the expense of advertising, selling, shipping and delivering the bonds or notes; nevertheless in the case of bonds or notes sold for refunding or funding purposes the Treasurer may provide that such proceeds shall be

State Treasurer to deliver bonds or notes to purchaser.

Application of proceeds.

deposited at the place of payment of the indebtedness to be refunded or funded for use solely in the payment of such indebtedness or under the conditions hereinabove provided he may provide for the exchange of such bonds or notes for the evidences of indebtedness to be refunded or funded thereby.

Commission
may sue on
behalf of unit
for fulfillment
of contracts
of sale.

SEC. 26. The Commission shall have power to enforce by action or suit in Superior Court of the county or unit affected or in the Federal Court of the District, for and in behalf of the State or the unit affected, any contract or agreement made by the Commission for the sale of any bonds or notes of a unit.

Unit must remit
interest and
principal as they
fall due.

SEC. 27. It shall be the duty of every officer of a unit upon whom is imposed by law the duty of remitting funds for the payment of bonds, notes and interest coupons of the unit to remit to the place at which the same are payable sufficient funds for the payment of such bonds, notes and coupons in sufficient time for the payment thereof as the same fall due, and at the same time to remit to such place of payment the necessary fiscal agency fees of the disbursing bank or trust company at which such bonds, notes or coupons are payable. Upon surrender of the bonds, notes or coupons so paid the same shall be cancelled. It shall be the duties of the officers remitting said funds to report to the Director, simultaneously with making the remittance, upon forms to be provided by the Director.

Cancellation of
obligations paid.

Records to be
kept by Director
of unit sinking
funds.

SEC. 28. It shall be the duty of the Director to ascertain by reports which he is hereby authorized to require made to him by any financial officer of any unit and by such other means as he may determine upon, the amounts of sinking funds collected for the payment of bonds of each unit not maturing in annual series and the investments of such sinking funds and the rate of taxation levied to provide for such sinking funds. It shall be his further duty to determine from such information whether the provisions of law for the raising and maintenance and preservation of such sinking funds have been observed and if he shall find that in any respect such provisions of law have not been observed he shall issue an order to the officers and/or board members of such unit in charge of such matters who have failed to observe such provisions, requiring them to comply therewith and stating the amount or amounts to be raised annually by taxation for such purpose, and in other respects requiring such officers and/or board members fully to comply with such laws. Within five days after the issuance of any such order, unless the Commission in its discretion shall extend such time, any officer or board member receiving the same shall be entitled to apply to the Commission for a modification of such order, and unless

Must see that law
is complied with.

modified by the Commission, and if so modified, to the extent of the order as so modified, it shall be the duty of all officers and board members to whom such order is directed to comply with the same.

SEC. 29. It shall be the duty of all officers having charge of the investment of sinking funds of each unit either to deposit such funds under security therefor as provided by this act, or to invest the same (or deposit in part and invest in part) in bonds or notes of the United States or of the State of North Carolina, or in bonds or notes of such unit if such sinking funds are applicable to the payment of such bonds or notes, or in such bonds or notes of North Carolina municipalities, counties and school districts as are eligible for investment of the sinking funds of the State under any law in force at the time of investment of such local sinking funds, *provided, however*, that no investment shall be made in any bonds or notes of any city, county or school district except with the approval of the Commission, which is hereby directed to scrutinize with great care any applications for any such investment and to refrain from approving the same unless such investment is prudent and is safe in the opinion of the Commission and unless the legality thereof has been approved by an attorney believed by the Commission to be competent as an authority upon the law of public securities, and unless the unit which has issued such bonds or notes is not in default in the payment of any principal or interest of any indebtedness thereof. No such securities shall be purchased at more than the market price thereof, nor sold at less than the market price thereof. The interest and revenues received upon securities held for any sinking fund and any profit made on the resale thereof shall become and be a part of such sinking fund.

Investment of
unit sinking funds.

Securities
allowable.

Permission of
Commission
necessary.

SEC. 30. If it shall appear to the Director at any time that the sinking funds of any unit are not deposited under security or invested in securities as required by this Act, it shall be his duty to notify the officer or officers in charge of such sinking funds of such failure to comply with law, and thereupon it shall be the duty of such officer or officers to comply therewith within thirty days, except as to the sale of investments held by any such sinking fund which are not eligible for the investment thereof, and as to such investments it shall be the duty of such officer or officers to sell the same within nine months after such notification of the Director is received, at a price approved by the Director, *provided, however*, that the Commission in its discretion may extend from time to time the time for sale of any such investments, but no one exten-

Notification to
unit officers of
unfavorable state
of sinking funds.

Compliance with
order.

Sale of unsafe
investments.

Reports to Director of present sinking funds.	sion shall be made to cover a period of more than one year from the time the extension is made.
Time for report.	SEC. 31. It shall be the duty of all officers in charge of the sinking funds of units to report on forms to be furnished by the Director to the Director on the first day of July, one thousand nine hundred thirty-one, and on the first day of each January and July thereafter, a statement of the amounts of the sinking funds of such unit, and whether the same are on deposit, and if so, how the same are secured, or whether the same are invested, and if so, a description of the investments with the respective amounts thereof, in order that the Commission and the Director may be kept informed in regard to such sinking funds; but the Commission or the Director may at any other times require such reports to be made and it shall be the duty of the officers in charge of the sinking funds of any unit to make such reports as herein provided.
Sinking funds on deposit must be secured by corporate surety bonds.	SEC. 32. It shall be the duty of each officer having charge or custody of funds of a unit, of whatever kind or nature or for whatever purpose the same has been raised or shall be held, to keep them safely and to deposit the same in the designated depository or depositories in the manner provided for in this Act, but before making such deposit he shall require of said depository or depositories that such deposit shall be secured by a surety bond or bonds, issued by a surety company or companies authorized to transact business in the State of North Carolina, the form of such surety bonds to be approved by the Commission in an amount sufficient to protect such deposits, but in no event less than the average daily bank balance of the unit for the preceding year, but the Commission may, at any time, in its discretion require an additional bond; <i>Provided, however</i> , that in lieu of a surety bond both as to all or any part of such deposits it shall be lawful to secure the same by lodging with the proper custodian hereinafter provided for such securities as are by this act made eligible for investment of sinking funds of local units, such securities to be selected under the terms and conditions of investments of such sinking funds, including approval of certain classes of securities by the Commission. Any bank or trust company furnishing United States Government bonds, North Carolina State bonds, county or municipal bonds as security for such deposits shall deposit said bonds with another bank which has been approved by the Commission as a depository bank for such purposes, the State Treasurer or the Federal Reserve Bank and said bonds when so deposited shall be held for the benefit of the unit and subject to the order of the governing body or board of such unit and subject to inspection at any time by a representative of the gov-
Form of bonds.	
Amount.	
Certain other securities permissible.	
Security to be deposited elsewhere than depository.	
Open to inspection.	

erning body or board of such unit and by a representative of the Commission. *Provided further* that any unit may with the approval of the Commission, instead of depositing in said depository, itself buy the bonds for its own benefit and deposit same as directed by the Commission.

Unit may buy bonds for own benefit.

SEC. 33. It shall be the duty of all officers having the charge or custody of any funds of any unit to report to the Director on the first days of January and July of each year (or such other semi-annual dates as may be fixed by the Director) and at other times upon direction of the Commission or the Director the amounts of funds of the unit then in their charge or custody, and the amounts of deposits of such funds in any depository or depositories, and a description of the surety bonds or collateral securities deposited to secure the same. It shall be the duty of the Director to require such reports to be made and to see that the provisions of this section are complied with.

Semi-annual reports to Director on status of unit funds.

Contents of reports.

SEC. 34. If it shall be impossible or impracticable to safeguard any funds of a unit in the manner required by this Act if deposited in any depository within the unit, the officer having the charge or custody of such funds may deposit the same in any bank or trust company organized under the laws of the United States or of any state which is able and willing to give such security.

Funds may be deposited outside of unit for safe-keeping.

Security required.

SEC. 35. If funds sufficient for the payment of the principal and interest due at any time upon any valid indebtedness of any unit shall not be remitted for the payment thereof in sufficient time to pay the same when due the Director may appoint a qualified person of good repute and ability as Administrator of Finance of such unit, at such compensation as may be determined by the Director, but not in excess of three hundred dollars monthly nor for a period of more than one year except with the approval of the Governor. It shall be the duty of such Administrator of Finance to take full charge of the collection of taxes in such unit and the charge and custody of all funds of the unit and the safeguarding thereof, and of the disbursement of moneys for all purposes, or to take charge of such part of any or all such duties as the Director may determine. The Administrator may retain under his supervision and control any city or county officers or employees for the performance of any part of such duties falling within the lines of their customary office or employment or may remove any tax collector or accountant or other officer having connection with the collection and disbursement of funds of the unit in his discretion. The Administrator shall comply, on behalf of such units, with all the requirements of law applicable to such unit, officers and employees.

Appointment of unit Administrator of Finance in event of default in interest or principal payment.

Compensation.

Duties.

Collection of taxes and disbursement.

Assistants.

Removal of unit officers.

Supervision by
Commission.

Compensation and
expenses of
Administrator
charge against
unit.

Budgeted in
following year.

Director to inform
unit of amount
of taxes to be
levied.

Also to notify due
dates of
obligation.

Unit must levy
sufficient taxes to
provide for matur-
ing obligations.

Failure to meet
obligations when
due if funds are
in hand, made
misdemeanor.

Any questions or disputes arising out of the appointment of such Administrator or his assumption of duties hereunder or as to his powers, may be presented to the Commission on the application of any officer, taxpayer or citizen of the unit or on the application of the Director, and the Commission shall be empowered to determine the same. The compensation and expenses of the Administrator, and the expenses of the Director and the Commission, arising out of the provisions of this section, shall be a charge against the unit and shall be paid by it and shall be deemed a special purpose for the payment of which this special provision of law is made, and the amount thereof shall be included in the budget of the unit for the following fiscal year.

SEC. 36. At least thirty days before the time for the levy of taxes in each unit of the State for the payment of the principal or interest of its obligations, if the Director shall have sufficient information available therefor, it shall be his duty to mail to the recording officer of each board having power to levy such taxes, a statement of the amount to be provided by taxation or otherwise for the payment of the interest and sinking fund requirements upon such obligations within the fiscal year and for the payment of the obligations maturing in such year.

SEC. 37. At least thirty days before the date upon which the principal or interest of any obligation of any unit shall be payable, if the Director shall have sufficient information available therefor, it shall be his duty to mail to the recording officer of such unit a statement of the amount of principal and interest so payable and a statement of the requirement of this Act that such amount shall be remitted to the place at which the same are payable.

SEC. 38. Any board whose duty it shall be to provide for the payment by taxation or otherwise of the principal or interest of any valid obligations of the unit shall make provision for such payment by the levy of such taxes as are authorized to be levied therefor at or before the time provided for such tax levy, or to make other legal provision for such payment, and every member thereof who shall be present at the time for such levy or provision shall vote in favor thereof and shall cause his request that such tax levy or provision be made to be recorded in the minutes of the meeting.

SEC. 39. If the officer of any unit whose duty it shall be to pay any of the principal or interest of valid obligations of the unit or to remit the same to the place of payment as provided in this Act, shall have funds for such payment at his disposal but shall fail or refuse so to do within the time required hereby and in sufficient amount for such payment,

whether or not such payment or remission for payment shall have been ordered or forbidden by any board or officer of the unit, the officer so failing or refusing shall be guilty of a misdemeanor and upon conviction shall be fined and/or imprisoned in the discretion of the court, and shall be liable in a civil action for all damages on the suit of any one aggrieved thereby.

Punishment.

SEC. 40. Every member of any board of a local unit who shall knowingly vote for any appropriation to any purpose other than the payment of the interest or principal or sinking fund of any bonds or notes of the unit any money raised by taxation or otherwise for such purpose, until all of such principal and interest shall have been paid, and any disbursing officer who shall knowingly pay out any of such money for any other purpose than the payment of such interest or principal or sinking fund until all of such principal and interest shall have been paid, whether or not such payment shall have been ordered or forbidden by any board or officer of the unit, shall be guilty of a misdemeanor and upon conviction shall be fined and/or imprisoned in the discretion of the court, and shall be liable in a civil action for all damages on the suit of any one aggrieved thereby.

Voting for appropriation for other purposes than obligations or application of funds otherwise made misdemeanor.

Punishment.

SEC. 41. If any officer or any member of any board upon whom duties are imposed by this Act shall knowingly make or certify any false statement in any certificate or statement required or permitted by this Act, he shall be guilty of a misdemeanor and upon conviction shall be fined and/or imprisoned in the discretion of the court, and shall be liable in a civil action for all damages on the suit of any one aggrieved thereby.

False statements made misdemeanor.

Punishment.

SEC. 42. If any officer or any member of any board of any local unit upon whom duties are imposed by this Act or of whom duties are required pursuant to the provisions of this act shall knowingly and wilfully fail or refuse to perform any such duty, he shall be guilty of a misdemeanor and upon conviction shall be fined and/or imprisoned in the discretion of the court, and shall be liable in a civil action for all damages on the suit of any aggrieved person.

Wilful failure to perform duty made misdemeanor.

Punishment.

SEC. 43. Notwithstanding the declarations of this Act that certain specific offenses shall constitute misdemeanors and be punishable, the wilful violation by the Director or by any member of the Commission or any officer or member of a board of a unit of any duty whatsoever imposed upon him by or under the provisions of this Act, or his wilful failure, neglect or refusal to perform any such duty, shall be, and is hereby declared to be a misdemeanor, and shall be punish-

Other violations made misdemeanors.

Punishment.

able by fine and/or imprisonment in the discretion of the court, and shall render the offender liable for damages at the suit of any aggrieved party.

Prosecution by
Attorney
General.

SEC. 44. In case of the violation of any criminal provisions of this Act, the Attorney General of the State of North Carolina upon complaint of the Director, whose duty it shall be to make such complaint in case of any such violation, shall investigate the charges preferred and if in his judgment the law has been violated he shall direct the solicitor of the district in which the offense was committed to institute a criminal action against the offending person or persons. Upon request of the Governor, the Attorney General shall take charge of such prosecution and, at the request of the Governor, special counsel may be employed to assist the Attorney General or the Solicitor.

Removal by
Governor of
offending persons.

SEC. 45. Without abating any of the provisions of this act for criminal and civil actions, and for penalties and damages, it shall be the duty of the Director in the case of any breach of the provisions of this Act or any failure or refusal to comply with any requirement made herein or permitted to be imposed hereby, by any member of the Commission or by any officer or member of a board of any unit (but in case of any such non-compliance, failure or refusal by the Director himself, it shall be the duty of the Attorney General through the Solicitor of the proper district) to bring the offense to the attention of the Governor, who shall consider the same and may in his judgment remove from office the offending officer or member and appoint a successor, subject to other provisions of law as to the appointment or election of successors of officers or members so removed. Such order of removal, however, shall not be effective until after a hearing before the Commission, which shall set a time therefor and shall give due notice thereof to the offending officer or member, and the order of the Commission after such hearing, whether such order shall confirm or refuse to confirm the removal, shall be final. In the event the Commission shall refuse to confirm the order of removal such officer or member shall continue his duties as such officer or member, but otherwise shall be removed from office pursuant to the order of removal issued by the Governor.

Hearing granted
accused.

Confirmation of
removal by
Commission.

C. S. 2919,
amended.

SEC. 46. Section two thousand nine hundred and nineteen of the Consolidated Statutes, being a part of the Municipal Finance Act, one thousand nine hundred and twenty-one, is hereby amended as follows, viz.:

"Funding bonds"
defined.

First, by striking out in said section the words "'Funding Bonds' means bonds issued to pay or extend the time of pay-

ment of debts incurred before December sixth, one thousand nine hundred and twenty-one, not evidenced by bonds," and by inserting in lieu thereof the words "'Funding Bonds' means bonds issued to pay or extend the time of payment of debts incurred before July first, nineteen hundred and thirty-one, not evidenced by bonds," and

Second, by striking out in said section the words "'Refunding Bonds' means bonds issued to pay or extend the time of payment of debts incurred before March seventh, one thousand nine hundred and seventeen, evidenced by bonds." and by inserting in lieu thereof the words "'Refunding Bonds' means bonds issued to pay or extend the time of payment of debts incurred before July first, nineteen hundred and thirty-one, evidenced by bonds."

SEC. 47. The Consolidated Statutes are hereby amended by inserting immediately after section two thousand nine hundred and thirty-one thereof, which is a part of the Municipal Finance Act, a new section, to be numbered two thousand nine hundred and thirty-one (a) and to read as follows:

"2931(a). In order to avoid the necessity of borrowing money in anticipation of the receipt of taxes and revenues or the proceeds of the sale of bonds, a municipality may by ordinance create a special revolving fund and with the consent of the Commission, provide for raising the same to be used in anticipation of the receipt of such moneys and to be replenished by means of such moneys when received. Withdrawals of money from said fund shall be made only for the purposes and within the amounts and for the periods and upon the conditions stated in sections two thousand nine hundred and thirty-two, two thousand nine hundred and thirty-three and/or two thousand nine hundred and thirty-four in respect to the borrowing of the money. Such withdrawals shall not be made unless approved by the Local Government Commission in the same manner as loans made under said sections. No ordinance creating such a fund shall be repealed or amended so as to divert or reduce the amount of the fund, without the approval of said Commission as to necessity or expediency."

SEC. 48. Section two thousand nine hundred and thirty-seven of the Consolidated Statutes, being a part of the Municipal Finance Act, one thousand nine hundred and twenty-one, is hereby amended, shall read as follows:

"2937. *For What Purposes bonds may be issued.* A municipality may issue its negotiable bonds for any one or more of the following purposes:

"Refunding bonds" defined.

C. S. 2931, amended, Municipal Finance Act.

New section.

Special revolving fund for municipalities to supplant borrowing money on anticipations.

Withdrawals from fund.

Approval by Commission.

C. S. 2937, amended.

Purposes of municipal bond issues enumerated.

"1. For any purpose or purposes for which it may raise or appropriate money, except for current expenses.

"2. To fund or refund a debt of the municipality incurred before July first, nineteen hundred and thirty-one if such debt be payable at the time of the passage of the ordinance authorizing bonds to fund or refund such debt or be payable within one year thereafter, or if such debt, although payable more than one year thereafter, is to be cancelled prior to its maturity and simultaneously with the issuance of the bonds to fund or refund such debt: *Provided, however,* that bonds shall not be issued to refund serial bonds which mature in installments as provided in section two thousand nine hundred and fifty-two, unless the bonds to be refunded mature on or before July first, nineteen hundred and thirty-three." The word "debt" as used in this subsection two includes all valid or enforceable debts of a municipality, whether issued for Current Expenses or for any other purpose.

Exceptions.

"Debt" defined.

C. S. 2938,
amended.

New subsection.

Special acts of
limitation invalid.

Exceptions.

C. S. 2942,
amended.

New subsection.

Limitation of
periods of
repayment.

SEC. 49. Section two thousand nine hundred thirty-eight of the Consolidated Statutes, being a part of the Municipal Finance Act, one thousand nine hundred twenty-one, is hereby amended by inserting at the end thereof a new subsection which shall be numbered five and shall read as follows:

"Five. Application of other laws. No restriction, limitation or provision contained in any special, private or public-local law relating to the issuance of bonds, notes or other obligations of a municipality shall apply to bonds or notes issued under this Act for the purpose of refunding, funding or renewing indebtedness incurred before July first, nineteen hundred and thirty-one, and no vote of the people shall be required for the issuance of bonds or notes for said purpose, unless required by the Constitution of this State."

SEC. 50. Section two thousand nine hundred forty-two of the Consolidated Statutes, being a part of the Municipal Finance Act, one thousand nine hundred twenty-one, is hereby amended by striking out subsection seven of said section and inserting in lieu thereof the following:

"Seven. Period of Payment. In determining for the purpose of this section the shortest period in which a debt to be funded or refunded hereunder can be finally paid without making it unduly burdensome upon the tax-payers of the municipality, the governing body shall not deem said period to be greater than thirty years, if the gross debt of the municipality is less than twelve per centum of the assessed valuation of taxable property in the municipality at the time of the passage of the ordinance authorizing said funding or refunding, and fifty years in any other case."

SEC. 51. Section two thousand nine hundred forty-three, of the Consolidated Statutes, being a part of the Municipal Finance Act, one thousand nine hundred twenty-one, is hereby amended by striking out the words "(1) Outstanding debt incurred before December sixth, one thousand nine hundred and twenty-one, not evidenced by bonds," in sub-section one of said section, and by inserting in lieu thereof the words "(1) Outstanding debt incurred before July first, nineteen hundred and thirty-one, not evidenced by bonds."

C. S. 2943,
amended.

Outstanding
debts.

SEC. 52. Section two thousand nine hundred fifty-two of the Consolidated Statutes, being a part of the Municipal Finance Act, is hereby amended by adding at the end thereof the following words: "In the case of an issue of funding or refunding bonds of a municipality having a gross debt equal to twelve per cent or more of the assessed valuation of taxable property in the municipality at the time of passage of the ordinance authorizing the bonds, the date of maturity of the first maturing installment or series of the bond issue, and also the amounts of the several installments or series, shall not be subject to the foregoing requirements of this section."

C. S. 2952,
amended.

Exceptions in case
of certain funding
bonds.

SEC. 53. Section two thousand nine hundred fifty-six of the Consolidated Statutes, being a part of the Municipal Finance Act, one thousand nine hundred twenty-one, is hereby repealed.

C. S. 2956,
repealed.

SEC. 54. Section eight of the County Finance Act (Public Laws of one thousand nine hundred twenty-seven, chapter eighty-one) is hereby amended (1) by striking out the words "July first, one thousand nine hundred and twenty-seven" in clause (j) of said section, and inserting in lieu thereof the words "July first, nineteen hundred and thirty-one," and (2) by changing the period at the end of said clause (j) to a colon, and inserting after said colon the following: "*Provided, however,* that bonds shall not be issued to refund serial bonds of an issue which matures in installments in accordance with section thirty-three of this act, unless the bonds to be refunded mature on or before July first, nineteen hundred and thirty-three or unless the gross debt of the county at the time of passage of the order authorizing the refunding bonds exceeds ten per cent of the next preceding assessed valuation of property in the county as fixed for county taxation. The term 'indebtedness' as used in this clause (j) includes all valid or enforceable indebtedness of a county, whether incurred for current expenses or for any other purpose, except indebtedness incurred in the name of a county on behalf of a school district or township and not payable by means of taxes authorized to be levied on all taxable property in the county. It also includes indebtedness incurred in the name of a county

Ch. 81, Public
Laws 1927,
amended, County
Finance Act.

Restriction on
funding bonds.

"Indebtedness"
defined.

board of education for the maintenance of schools for the six months' term required by the State Constitution."

Law again amended.

SEC. 55. Section nine of the County Finance Act (Public Laws of one thousand nine hundred twenty-seven, chapter eighty-one) is hereby amended by inserting at the end thereof a new paragraph numbered (4) and reading as follows:

New paragraph.

Bonds to be issued without vote of people, unrestricted by special acts.

"(4). No restriction, limitation, or provision contained in any other law, except a law of State-wide application relating to the issuance of bonds, notes or other obligations of a county, shall apply to bonds or notes issued under this act for the purpose of refunding, funding or renewing indebtedness incurred before July first, nineteen hundred and thirty-one, and no vote of the people shall be required for the issuance of bonds or notes for said purposes, unless required by the Constitution of this State."

Law again amended.

SEC. 56. Section eleven of the County Finance Act (Public Laws one thousand nine hundred twenty-seven, chapter eighty-one) is hereby amended by striking out clauses (a) and (b) of said section and inserting in lieu thereof the following:

New clauses.

Limitation on period of payment.

"(a) (f) Funding or refunding bonds, thirty years, if the gross debt of the county at the time of passage of the order authorizing the bonds is less than ten per cent of the next preceding assessed valuation of property in the county as fixed for county taxation, and fifty years in any other case."

Law again amended.

SEC. 57. Section thirty-three of the County Finance Act (Public Laws one thousand nine hundred twenty-seven, chapter eighty-one) is hereby amended by inserting at the end of said section the following:

Exceptions of certain bonds as to maturity date.

"In the case of an issue of funding or refunding bonds of a county having a gross debt equal to ten per cent or more of the assessed valuation of taxable property in the county at the time of passage of the order authorizing the bonds, the date of maturity of the first maturing installment or series of the bond issue, and also the amounts of the several installments or series, shall not be subject to the foregoing requirements of this section."

Law again amended.

SEC. 58. Section thirty-seven of the County Finance Act (Public Laws one thousand nine hundred twenty-seven, chapter eighty-one) is hereby repealed.

Law again amended.

SEC. 59. Section six of the County Finance Act (Public Laws one thousand nine hundred twenty-seven, chapter eighty-one) is hereby amended by striking therefrom the words: "If such notes mature not more than six months after their date, they may be disposed of either by public or private negotiations, after five days notice has been given in some newspaper having a general circulation in the county. If such notes

Sale of short-term obligations.

mature more than six months after their date, they shall not be disposed of except in accordance with the provisions of this act governing the disposal of bond anticipation notes maturing more than six months from date."

SEC. 60. Section forty-one of the County Finance Act (Public Laws one thousand nine hundred twenty-seven, chapter eighty-one) is hereby amended by inserting at the end thereof the following:

Law again amended.

"Nothing in this section shall be construed as authorizing an unlimited tax for the payment of bonds not issued for a special purpose within the meaning of section six of article five of the Constitution of North Carolina. It is the intention of this act, however, to authorize the issuance of funding and refunding bonds and notes as herein provided in cases where taxes for their payment is limited by the Constitution, as well as in other cases. The General Assembly hereby declares that an emergency exists by reason of the present extraordinary financial condition of the counties of this State, and hereby gives its special approval to the levying of taxes to the fullest extent permitted by the Constitution for the purpose of paying bonds and notes issued hereunder to fund or refund or renew indebtedness now outstanding or incurred before July first, nineteen hundred and thirty-one, and hereby declares that the payment of such bonds and notes constitutes a special purpose."

Unlimited tax not permitted.

Present emergency declared.

SEC. 61. Section forty-three of the County Finance Act (Public Laws of one thousand nine hundred twenty-seven, chapter eighty-one) is hereby amended as follows:

Law again amended.

First, by inserting in the fifth proviso in said section forty-three, between the words "*Provided, further, that*" and the words "nothing herein contained shall have the effect," the following: "except as provided in section nine."

Second, by striking out the sixth proviso in said section forty-three, concerning Rockingham and New Hanover counties.

New Hanover and Rockingham counties included in Act.

SEC. 62. The County Fiscal Control Act (Public Laws of one thousand nine hundred twenty-seven, chapter one hundred forty-six) is hereby amended by inserting immediately after section fourteen thereof a new section, to be numbered fourteen-A (14-A) and to read as follows:

Ch. 146, Public Laws 1927, amended, Fiscal Control Act.

"14-A. In order to avoid the necessity of borrowing money in anticipation of the receipts of taxes and revenues or the proceeds of the sale of bonds, a county may by resolution create a special revolving fund and with the consent of the Commission, provide for raising the same to be used in anticipation of the receipt of such moneys and to be replenished by means of such moneys when received. Withdrawals of

County may create special revolving fund to supplant borrowing on anticipations.

Withdrawals.

money from said fund shall be made only for the purposes and within the amounts and for the periods and upon the conditions stated in sections four and five of the County Finance Act in respect to the borrowing of money. Such withdrawals shall not be made unless approved by the Local Government Commission in the same manner as loans made under said sections. No resolution creating such a fund shall be repealed or amended so as to divert or reduce the amount of the fund without the approval of said Commission as to necessity or expediency."

Approval by
Commission.

Law again
amended.

SEC. 63. Section five of the County Finance Act (Public Laws of one thousand nine hundred twenty-seven, chapter eighty-one) is hereby amended by inserting at the end of said section the following:

Funding present
indebtedness.

"For the purpose of paying or renewing notes evidencing indebtedness incurred before January first, one thousand nine hundred thirty-one, and authorized by this act as amended to be funded, any county may issue new notes from time to time until such indebtedness is paid out of revenues or funded into bonds. Such new notes may be made payable at any time or times, not later than five years after the first day of January, one thousand nine hundred thirty-one, notwithstanding anything to the contrary in this section."

C. S. 2933,
amended.

SEC. 64. Section two thousand nine hundred thirty-three of the Consolidated Statutes, being a part of the Municipal Finance Act, one thousand nine hundred twenty-one, is hereby amended by inserting at the end of said section the following:

Funding present
indebtedness by
municipalities.

"For the purpose of paying or renewing notes evidencing indebtedness incurred before January first, one thousand nine hundred thirty-one, and authorized by this act, as amended, to be funded, any municipality may issue new notes from time to time until such indebtedness is paid out of revenues or funded into bonds. Such new notes may be made payable at any time or times not later than five years after the first day of January, one thousand nine hundred thirty-one, notwithstanding anything to the contrary in this section.

Municipalities
brought under
terms of County
Fiscal Control
Act.

SEC. 65. All cities and towns shall be subject to and be governed by all of the provisions of the County Fiscal Control Act and acts amendatory thereof and supplemental thereto, including acts ratified at the present session of the General Assembly, except as herein otherwise provided or except as the context shows that it is not intended that such acts shall be applicable to cities and towns.

Exceptions.

C. S. 2922,
amended.

SEC. 66. That section two thousand nine hundred twenty-two, Consolidated Statutes, being a part of the Municipal Finance Act, be and is hereby amended to read as follows:

"2922. *The Fiscal Year.* The fiscal year of every municipality shall begin on the first day of July, one thousand nine hundred thirty-one, and on the first day of July in each year thereafter. In any municipalities whose fiscal year begins on the first day of June the present fiscal year shall be a year of thirteen months ending on the last day of June, one thousand nine hundred thirty-one. In order that the additional expenses of such municipality by reason of the added month may be met without unduly burdening taxable property, any such municipality shall have the power to borrow money and issue negotiable notes therefor in such sum as may be approved by the Commission and in the manner and under the limitations provided by the Municipal Finance Act, except that any such notes and the renewals thereof may mature at any time prior to July first, one thousand nine hundred thirty-four, but it shall be the duty of any municipality taking advantage of this provision to include in the budget of each of the fiscal years beginning in one thousand nine hundred thirty-one, one thousand nine hundred thirty-two and one thousand nine hundred thirty-three at least one-third of the face amount of such notes.

Fiscal year of municipalities.

Budgeting of extra month.

SEC. 67. Except as the context may otherwise show, and for the purpose of applying the provisions of the County Fiscal Control Act to cities and towns, the following words and phrases in the County Fiscal Control Act, and acts amendatory thereof and supplemental thereto, shall be deemed to have the following meanings when applied to cities and towns:

Terms in County Fiscal Control Act made applicable to cities and towns.

County Accountant, County Treasurer, County Auditor, County Depository and County Treasury shall mean Municipal Accountant, Municipal Treasurer, Municipal Auditor, Municipal Depository and Municipal Treasury; the Board of County Commissioners shall mean the governing body of a municipality, sub-division shall mean a school district, school taxing district or other political corporation or sub-division wholly or partly within a municipality, the taxes for which are under the law levied by the governing body of the municipality: county as a noun shall mean municipality; county as an adjective shall mean municipal; Clerk of the Board of County Commissioners shall mean clerk of the municipality or of its governing body; courthouse door shall mean door of the municipal building; appropriation resolution and resolution making tax levy shall mean appropriation ordinance and ordinance making tax levy, respectively; County Fiscal Control Act shall mean Local Government Act, being this Act and acts amendatory thereof and supplemental thereto;

Names of officers and their parallels.

Subdivisions.

Other parallel terms.

County Government Advisory Commission shall mean the Director of Local Government whose office is created by this Act.

Purposes of
municipal funds
required by Act.

SEC. 68. The municipal funds required by this Act for cities and towns are not those funds required by the County Fiscal Control Act for counties, but are funds for each of the following functions of municipal government:

Enumerated.

- (1) Current operating expense of the municipality.
- (2) School expenses of the municipality supplemental to constitutional school maintenance.
- (3) Municipal debt service.
- (4) Each special purpose to which the General Assembly has given its special approval, separately stated.
- (5) Debt service of each sub-division, separately stated.
- (6) Maintenance of each sub-division, separately stated.
- (7) Permanent improvements in each sub-division, separately stated.
- (8) Such other funds as may be established by the governing body, separately stated.

Certain other
exceptions.

SEC. 69. Notwithstanding the foregoing, none of the provisions of the County Fiscal Control Act or acts amendatory thereof or supplemental thereto in relation to maintenance of schools for the constitutional term, depositories and security for deposits, abolition of the office of County Treasurer or appointment of financial agents to perform functions of the County Treasurer shall be applicable to or govern cities or towns.

Accountant for
each city and
town required.

SEC. 70. It shall be the duty of the governing body of every city and town in this State on or before the first day of June, one thousand nine hundred thirty-one, and biennially thereafter before the first day of June in each odd year, to appoint some person of honesty and ability whose experience, training and qualifications have been approved by the Commission, as accountant for the municipality (or city accountant or town accountant or municipality accountant), to hold such office, or position at the will of the governing body or until such approval has been revoked by the Commission or until the appointment of his successor. It shall be lawful to appoint any local officer to such office or position except the tax collecting officer and such officer may hold and exercise his first office or position as well as the office or position of accountant and in such event the governing body may revise and adjust his salary or compensation in order that adequate compensation may be paid him for performing the additional duties so imposed upon him; *provided*, in lieu of employing an accountant, it shall be competent for any city or town to cause its books and accounts to be audited semi-annually by

Qualifications.

Local officer
may serve.

Compensation.

Alternative,
semi-annual audit
of books.

a certified public accountant, who shall make his report to the town or city and to the Local Government Commission. *Provided*, also, towns of less than one thousand inhabitants, according to the census of one thousand nine hundred thirty, shall not be required to have such audits made more often than once each year.

SEC. 71. The municipal accountant may be required to furnish bond in some surety company authorized to do business in North Carolina, the amount to be fixed by the governing body, which bond shall be approved by the governing body and by the Commission and shall be conditioned for the faithful performance of his duties under the Act.

SEC. 72. Sections two thousand nine hundred twenty-three, two thousand nine hundred twenty-four, two thousand nine hundred twenty-five, two thousand nine hundred twenty-six, two thousand nine hundred twenty-seven, two thousand nine hundred twenty-eight, two thousand nine hundred twenty-nine, two thousand nine hundred thirty and two thousand nine hundred thirty-one of the Consolidated Statutes, being a part of the Municipal Finance Act, are hereby repealed.

SEC. 73. All moneys heretofore appropriated or set aside for the use of the County Government Advisory Commission and for the use of the Sinking Fund Commission in the performance of duties imposed upon the last two mentioned Commissions or either of them which are imposed by this Act upon the Director or the Local Government Commission are hereby appropriated to the use of the Director in the performance of the duties imposed upon him by this Act.

SEC. 74. The provisions of this Act shall apply to all counties, cities and towns in this State regardless of any provisions to the contrary in any special or local act heretofore enacted.

SEC. 75. In the issuance of notes for temporary loans as provided by the County Finance Act, the Municipal Finance Act, and this Act, the governing body may delegate to any officer of the unit the power to fix the face amount, the rate of interest, the time of maturity and the place of payment of principal and interest within and under the limitations, if any, established by the resolution authorizing the issue of such notes and the limitations fixed by this Act and other laws and may delegate to such officer the power to dispose of such notes.

SEC. 76. The Governor is hereby authorized, in his discretion, to provide for transfers from the Emergency and Contingency Fund for the payment of the necessary expenses of carrying out the provisions of this Act until July first, one thousand nine hundred thirty-one; *provided*, such officer

Reports required.
Annual audit for towns of less than 1000.

Bond of accountant.

Condition of bond.

C. S. 2923-2931, inclusive, repealed.

Appropriations to former Commissions allotted to new Commission.

Act applicable to all counties, cities and towns.

Temporary loans and notes for.

Disposition of.

Governor may provide for expenses of this Act out of Contingency and Emergency Fund.

State not liable
for debts of units.

Units not liable
for obligation of
each other.

When Act goes
into effect.

may be required to give a sufficient bond to protect such unit.

SEC. 77. Nothing herein contained shall be construed to bind the State of North Carolina to pay any part of any debt due by any county, municipality or other unit of government, nor shall it be construed that any county or other unit shall be liable for the debts of any other county or unit.

SEC. 78. This Act shall be in force from and after its ratification, in its provisions for the appointment and qualification of the Director and members of the Commission and shall be in force and effect from and after fifteen days after its ratification as to all other provisions of this Act.

Ratified this the 3rd day of March, A. D. 1931.

CHAPTER 61

AN ACT TO AMEND CHAPTER TWO HUNDRED SIXTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-THREE, RELATING TO THE GENERAL COUNTY COURT IN WILSON COUNTY.

The General Assembly of North Carolina do enact:

Ch. 216, Public
Laws 1923,
amended, relat-
ing to Wilson
County General
Court.

Summons in civil
actions.

Civil jurisdiction.

Filing of com-
plaints and
answers.

Extension of time
for filing answer.

Filing and hear-
ing of demurrers.

SECTION 1. That chapter two hundred sixteen, Public Laws of one thousand nine hundred twenty-three, be amended as follows:

(a) Summons in civil actions shall issue out of the General County Court and be returnable thereto, as summons is issued out of and returnable to the Superior Court.

(b) If the amount in controversy exceeds the sum of two hundred dollars (\$200.00), summons may issue out of the General County Court to any County in the State under the seal of the said Court.

(c) Complaints shall be filed as is provided for the filing of the complaints in the Superior Court; answers shall be filed as is provided in the filing of answers in the Superior Court; *provided*, the judge shall not extend the time in which to answer, except upon an affidavit from the defendant or defendants showing good cause and such time shall not exceed twenty days from the time allowed by law, and only one extension shall be granted.

(d) If a demurrer shall be filed to the complaint or to the answer or to any other pleadings, the same shall be heard and determined by the judge within ten days from the filing thereof. If the demurrer is overruled, the party demurring shall have thirty days thereafter within which to plead to the pleadings to which the demurrer was filed.

(e) The judge shall of his own motion and as a matter of course enter judgment by default, final or inquiry, as may be proper, upon the expiration of the time within which to answer, demur, or otherwise plead if no demurrer, answer or other pleading has been filed.

Judgment by default final and inquiry.

(f) Either party shall be entitled to a trial by jury in civil cases upon demand made in his pleadings. If the plaintiff fails to demand a trial by jury in the complaint, it shall be deemed a waiver by the plaintiff of the right of trial by jury. If the defendant fails to demand a trial by jury in his answer, the defendant shall be deemed to have waived his right of trial by jury. If either party demands a trial by jury, it shall not be necessary for the other party to make demand, and failure to make a demand in such case shall not be deemed a waiver by said party, and the other party cannot thereafter waive the right of trial by jury without the consent of the adversary party. If neither party demands a trial by jury, or if trial by jury is waived by both parties, the judge shall hear the case, find the facts and render the judgment thereon.

Right of trial by jury; demand for.

Waiver of right to trial by jury.

Judge to render judgment in event of waiver.

(g) Civil actions shall stand for trial at the second term next succeeding the filing of the answer, and shall be tried during that term unless good and sufficient cause shall be shown by affidavit for a continuance. The judge shall at such term call the cases for trial in their order and if the plaintiff is not ready for trial in the absence of good cause shown by affidavit, the action shall be dismissed as of non-suit, according to the course and practice of the Superior Court.

Time of trial of civil actions.

Non-suit orders.

(h) The General County Court shall have jurisdiction to try actions for divorces, according to the course and practice of the Superior Court in such actions.

Jurisdiction of divorces.

(i) The judge of the Court shall appoint a Court Reporter who shall be a competent stenographer, said appointment may be made for a term or may be made from Court to Court. In all civil actions the Clerk shall require of the plaintiff a deposit of two dollars and fifty cents (\$2.50), which he shall hold as a fund with which to pay the Reporter's compensation. In the event the plaintiff in a civil action shall recover judgment, the sum of two dollars and fifty cents (\$2.50) required to be deposited shall be taxed against the defendant as part of the cost for the use of the plaintiff. The Court shall fix the compensation of the Reporter and at the end of each term shall issue an order on the Clerk for the payment of such compensation from the funds in the hands of the Clerk hereinafter provided for. The Judge, in the exercise of his discretion and upon con-

Appointment of Court Reporter.

Deposit for Reporter's fee.

Compensation of Reporter.

Reporter's
duties on appeal.

Transcripts.

Taxing of
Reporter's fee in
criminal actions.

Judge not al-
lowed to practice
law.

Applicable only
to Wilson County.

sideration of the pleadings and the evidence may require an additional deposit, one-half to be paid by each party, for the compensation of the Reporter, which additional deposit shall be paid to the Clerk in the same manner as herein provided and shall be taxed as cost against the party against whom the cost is cast. In the event of an appeal to the Superior Court, the Reporter shall make and file a transcript in triplicate of said proceedings of the General County Court, which shall be filed with the record and for such services shall receive no compensation. The plaintiff or plaintiffs and defendant or defendants shall each be entitled to the use of one copy of such transcript and the other copy shall be for the use of the Superior Court.

In each and every criminal action in the General County Court in which by the judgment of the Court the defendant shall be required, upon his conviction, to pay the cost of the Court, there shall be taxed against each of such defendants, as a part of the cost of the case, two dollars (\$2.00), which sum shall be collected by the Clerk and held by him as a part of the fund from which the compensation of the Reporter is to be paid.

(j) The Judge of the General County Court shall not practice in any of the courts of this State.

SEC. 2. This Act shall only apply to the General County Court of Wilson County.

SEC. 3. This Act shall be in force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1931.

CHAPTER 62

AN ACT TO CLARIFY AND AMEND CHAPTER THREE HUNDRED EIGHTEEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE, RELATING TO THE PRACTICE OF GENERAL CONTRACTING.

The General Assembly of North Carolina do enact:

Ch. 318, Public
Laws 1925,
amended.

That chapter three hundred eighteen of the Public Laws of one thousand nine hundred twenty-five, entitled "An Act to Regulate the Practice of General Contracting," be amended as follows:

SECTION 1. That section one of the said chapter three hundred eighteen of the Public Laws of one thousand nine hundred twenty-five be stricken out and that the following section be inserted in lieu thereof:

"SECTION 1. For the purpose of this Act a general contractor is defined to be one who, for a fixed price, commission, fee or wage, undertakes to construct or superintend the construction of any building, highway, sewer, grading or any improvement or structure where the cost of the undertaking is ten thousand dollars or more; and anyone who shall engage in constructing or superintending the construction of any structures or any undertakings or improvements above mentioned in the State of North Carolina costing ten thousand dollars or more, shall be deemed and held to have engaged in the business of general contracting in the State of North Carolina."

"General contractor" defined.

SEC. 2. That section nine of said chapter three hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-five, be amended by striking out the first sentence of said section beginning with the word "Anyone" in line one of said section and ending with the word "dollars" in line four of said section, and that the following be inserted in lieu thereof:

Law again amended.

"SECTION 9. Anyone hereafter desiring to be licensed as a general contractor in this State shall make and file with the board thirty days prior to any regular or special meeting thereof a written application on such form as may then be by the board prescribed for examination by the board, which application shall be accompanied by twenty (\$20.00) dollars."

Written application for license.

SEC. 3. That section twelve of said chapter three hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-five, be amended by striking out line one and a part of line two, down to and including the word "authorize" and insert in lieu thereof the following: "Any person, firm or corporation not being duly authorized who shall attempt"; and also by inserting in line nine of said section, after the word "license," and before the word "shall," the following: "and any architect or engineer, who receives or considers a bid from anyone not properly licensed under this Act."

Deposit of \$20.

Law again amended.

SEC. 4. That section thirteen of chapter three hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-five, be amended by striking out all that part of said section after the words "registered engineer" in line seven thereof.

Law again amended.

SEC. 5. That section fourteen of said chapter three hundred and eighteen of the Public Laws of one thousand nine hundred and twenty-five, be amended by adding at the end thereof the following:

Law again amended.

"It shall be the duty of the Secretary of the Board to make a monthly report from and after the ratification of this Act to the Commissioner of Revenue, setting out in detail the

Monthly reports to Commissioner of Revenue as to licenses issued.

Contents of
reports.

name of the contractor, the location of the structure, or work, and the estimated cost of said structure or work, where the same shall exceed in value ten thousand dollars (\$10,000.00) for all contracts let coming to his notice and not theretofore reported by him."

Conflicting laws
repealed.

SEC. 6. All laws and parts of laws in conflict with this Act are hereby repealed.

SEC. 7. This Act shall be in force from and after its ratification.

Ratified this the 3rd day of March, A. D. 1931.

CHAPTER 63

AN ACT TO AMEND CHAPTER TWO HUNDRED SEVENTY-THREE, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS, PLACING THE COUNTIES OF GATES, BLADEN, ASHE, WASHINGTON AND NASH UNDER THE PROVISIONS OF THIS ACT.

The General Assembly of North Carolina do enact:

Ch. 273, Public
Laws 1929,
amended, adding
certain counties
to provisions of
worthless check law

Names of counties
added.

SECTION 1. That section two of chapter two hundred and seventy-three of the Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by inserting in line nine of said section between the word "County" and the word "Wilkes" the words "Gates County, Bladen County, Ashe County, Washington County, Nash County, Johnston County, Duplin County, Wayne County, Guilford County, Rowan County, Bertie County, Moore County, Harnett County, Columbus County, Watauga County, Lincoln County, Caswell County, Orange County, Buncombe County."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this Act are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 3rd day of March, A. D. 1931.

CHAPTER 64

AN ACT TO AMEND SECTION FORTY-FIVE OF THE CONSOLIDATED STATUTES IN REFERENCE TO THE MANNER OF ADVERTISEMENT FOR CLAIMS BY EXECUTORS, ADMINISTRATORS AND COLLECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. That section forty-five of the Consolidated Statutes of North Carolina be amended by inserting in line seven thereof, after the word "county" and immediately before the period, the following: "or in the city or town in which the deceased resided at the time of death," and by inserting in line seven thereof, after the word "county" and immediately before the comma, the following: "or in the city or town in which the deceased resided at the time of death."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall apply only to Nash and Edgecombe Counties.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

C. S. 45, amended, relative to advertisement for claims by executors, administrators and collectors.
Residence of deceased.

Conflicting laws repealed.

Applicable only to Nash and Edgecombe Counties.

CHAPTER 65

AN ACT TO AMEND THE STATE PURE SEED LAW, CHAPTER ONE HUNDRED NINETY-FOUR, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, ARTICLE TWELVE, VOLUME TWO, CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six, chapter one hundred ninety-four, Public Laws of one thousand nine hundred twenty-nine, be amended by adding the words "Wild Oats" to the list of noxious weeds named therein.

SEC. 2. That section nineteen of said chapter be amended by inserting, in the list of names of seeds, between the words "Alsike clover" and "Crimson clover," the words "Japan clover or Lespedeza," assigning thereto a standard of purity of ninety-five and a standard of germination of eighty; and by also inserting, in the list of names of seeds, in said section, the words "Soy Bean" between the words "cotton" and "cow pea," assigning thereto a standard of purity of one hundred and a standard of germination of ninety.

Ch. 194, Public Laws 1929, amended, relative to State Pure Seed Law.

Law again amended

Standards of purity and of germination of certain seeds.

Law again amended

SEC. 3. That section nineteen be still further amended by striking out all of the section following the word "Provided" and substituting the following in lieu thereof:

Farmer not required to have license to raise seed on own farm.

That after the requirements of section eighteen of the State Pure Seed Law shall have been fully complied with, no farmer residing in North Carolina shall be required to procure a State seed license to sell seeds raised on his own farm.

Conflicting laws repealed.

SEC. 4. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 66

AN ACT TO REPEAL CHAPTER ONE HUNDRED SIXTEEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE ENTITLED AN ACT TO MAKE THE REGULAR MARCH TERM OF THE SUPERIOR COURT OF BURKE COUNTY IN THE SIXTEENTH JUDICIAL DISTRICT A MIXED COURT FOR TRIAL OF CRIMINAL AND CIVIL CASES.

The General Assembly of North Carolina do enact:

Ch. 116, Public Laws 1929, repealed, relative to mixed term of March Superior Court in Burke County.

SECTION 1. That chapter one hundred and sixteen (116) of the Public Laws of the session of one thousand nine hundred and twenty-nine (1929) entitled "An Act to make the regular March Term of the Superior Court of Burke County in the Sixteenth Judicial District a mixed court for trial of criminal and civil cases" be and the same is hereby repealed.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 67

AN ACT TO AMEND SECTION FIVE THOUSAND FOUR HUNDRED AND FORTY-FIVE OF CHAPTER NINETY-FIVE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA (SECTION FIVE THOUSAND SIX HUNDRED AND NINETEEN OF THE CODE OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN) AS AMENDED BY AUTHORIZING THE COMMISSIONERS OF CHOWAN COUNTY TO FIX THE AMOUNT OF THE BOND REQUIRED OF THE TREASURER OF THE SCHOOL FUND OF SAID COUNTY IN A SUM NOT TO EXCEED DOUBLE THE AMOUNT OF THE AVERAGE CASH BALANCE TO THE CREDIT OF THE SCHOOL FUND OF SAID COUNTY AND NOT LESS THAN THE AVERAGE CASH BALANCE TO THE CREDIT OF SAID FUND AS THE COMMISSIONERS OF SAID COUNTY MAY DETERMINE.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand four hundred and forty-five of chapter ninety-five of the Consolidated Statutes of North Carolina (section five thousand six hundred and nineteen of the Code of one thousand nine hundred and twenty-seven) as amended be further amended by adding at the end thereof the following: "This proviso shall also apply to Chowan County."

C. S. 5445,
amended, relative
to amount of bond
of treasurer of
school fund in
Chowan County.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 68

AN ACT TO AMEND SECTION ONE THOUSAND TWO HUNDRED AND NINETY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE NUMBER OF COUNTY COMMISSIONERS OF BRUNSWICK COUNTY AND TO PROVIDE THAT ONLY ONE MEMBER CAN BE FROM A TOWNSHIP OF SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand two hundred ninety-three (1293) of the Consolidated Statutes of North Carolina be amended by inserting in line three (3) between the word "Buncombe" and "Cabarrus" the word "Brunswick."

C. S. 1293,
amended, relative
to number of
Brunswick County
Commissioners.

Only one from a township.

SEC. 2. That only one member of the Board of Commissioners of Brunswick County shall be from any one township of said county.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 69

AN ACT TO AMEND SECTION TWO THOUSAND FIVE HUNDRED NINETY-ONE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AS AMENDED BY CHAPTER SIXTEEN, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO REOPENING JUDICIAL AND OTHER SALES ON ADVANCED BID.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter sixteen of the Public Laws of one thousand nine hundred and twenty-nine be and the same is hereby repealed.

SEC. 2. That section two thousand five hundred and ninety-one of the Consolidated Statutes of North Carolina relative to reopening judicial and other sales on advanced bid, be and the same is hereby amended by inserting after the word "estate" and before the word "or" in line two of said section the following: "or by order of court in foreclosure proceedings either in the Superior Court or in actions at law."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 70

AN ACT TO AMEND CHAPTER TWENTY-SEVEN OF THE CONSOLIDATED STATUTES, RELATIVE TO COUNTY COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter twenty-seven of the Consolidated Statutes be and the same is hereby amended by adding at the end of sub-chapter five, known and designated as article twenty-five, relating to the establishment, organization and

Ch. 16, Public Laws 1929, repealed, relative to reopening sales on advanced bid.

C. S. 2591, amended, to like effect.

Conflicting laws repealed.

C. S. 1608, amended, relative to general county courts.

jurisdiction of general county courts, the following sections, to-wit:

ARTICLE 25½. *District county courts.*

SEC. 1608 (dd) 1. In any two or more contiguous and adjoining counties of any judicial district of this State there may be established, under the general powers and authority contained in sub-chapter five, articles twenty-four and twenty-five, and the several sections of each article, except as herein otherwise provided, a court of civil and criminal jurisdiction, maintained pursuant to this sub-chapter and the said articles twenty-four and twenty-five, not inconsistent herewith, a court of record, to be known as and designated a district county court, and containing all the authority, jurisdiction, rights, powers and duties, compensations and fees, as provided in the articles aforesaid, except as herein otherwise provided.

District county courts may be established in two or more contiguous counties in same judicial district.

Civil and criminal jurisdiction.

Court of record.

SEC. 1608 (dd) 2. *Judge of court; election; oath of office and salary.*

The court shall be presided over by a judge, who may be a licensed attorney at law, and at the time of his election he shall be a qualified elector in one of the counties composing the said district county court.

Judge of court; qualifications.

The first judge of said court, upon its establishment as hereinafter provided, shall be elected by the several boards of commissioners of the counties establishing the said district courts, each board being entitled to one vote to be cast in accordance with the majority vote of each board, at any joint meeting of said boards of commissioners, as hereinafter provided, within sixty days after the establishment, and he shall hold his office until January first, following the next general election of county officers, and until his successor is elected and qualified. Any vacancy arising in the office of judge of said court shall be filled by the several boards of commissioners of the counties establishing the said district court, in joint meeting assembled, which shall be called by the chairman of the board of commissioners of the county in which such judge resided at the time of his death or removal, or resignation.

First judge elected by boards of county commissioners.

Each board has one vote.

Term of office.

Vacancy appointments.

At the joint meeting of said boards of commissioners when an election of the judge of said court is made, the said commissioners shall also fix the salary of said judge, which salary together with the salary of the prosecuting attorney hereinafter provided for shall be paid from the costs taxed and collected in the trial of all actions in said court to which costs provided for there shall be added a trial fee of five dollars and if there be a deficiency in the payment of said salaries from said costs as herein provided for, the said deficiency

Salary of judge to be fixed.

Paid out of court costs.

Trial fees.

Deficiency to be made up by counties.

Proportioned to each county.	shall be proportionately paid by the several counties composing the said district county court, in proportion as the population of each county shall bear to the whole of the counties creating said court, on the basis of the one thousand nine hundred thirty census.
Residence of judge and oath of office.	The judge shall reside in one of the counties of said district; he shall take the oath of office prescribed in section one thousand six hundred eight (g); hold his terms of court in the county courthouse in each county of his district, and shall not be permitted to practice law during his tenure of office in any of the courts of the State.
Place of holding court.	
Not allowed to practice law.	
Election of subsequent judges.	His successor shall be nominated and elected by a vote of the qualified electors of the several counties embraced within the jurisdiction of said district at the next general election before the expiration of the term of office and when other county officers are elected, in the same manner, and as provided by law for the nomination and election of judges of the Superior Court, and he shall hold his office for a term of four years beginning January first next following his election, and until his successor is elected and qualified; except, however, in instances of an appointment to fill a vacancy, in which case he shall hold through the unexpired term of his predecessor in office, and until his successor is elected and qualified.
Term of office.	
Present county courts may be changed to district courts.	SEC. 1608 (dd) 2½. That in any county where a county court has been heretofore created and now exists under and by virtue of article twenty-four, sub-chapter five of chapter twenty-seven, where it is desired to change said court from a county court to a district county court, under the provisions of this article, its board of commissioners may, by proper resolution, reciting in brief the reasons therefor, abolish the said county court and establish for said county, in the manner provided in this article, a district county court; and in such event, the judge and solicitor of the said county court shall thereupon be named and elected as judge and solicitor of said district county court until the expiration of the time for which they were elected as officers of the said county court, and until their successors are duly elected and qualified.
Method.	
Terms of court and places of convening.	SEC. 1608 (dd) 3. <i>When court to be held.</i> The court shall be open for the transaction of business and trial of cases at least once a week in each county in each month in districts composed of four counties, or less, and at least once in every eight weeks in districts composed of more than four counties, which week or the time of holding said court for each of said counties shall be determined and declared by said joint meeting of said commissioners upon recommendation of the bars of the several counties composing said district, or

majority of the resident lawyers of said counties, and certified by said commissioners to each Superior Court clerk of the several counties within the district.

SEC. 1608 (dd) 4. *Prosecuting attorneys.*

There shall be a prosecuting attorney of the said district court, known officially as the prosecuting attorney, and he shall appear for the State and prosecute all criminal actions in said county courts of his district; and for his services he shall be paid such salary as may be fixed by the boards of county commissioners of the several counties composing the district.

Provision for
prosecuting
attorney.

Salary.

The said prosecuting attorney shall be elected by the respective boards of commissioners in the same manner as hereinbefore provided for the election of a judge thereof. He shall hold his office until January first next following the first general election for county officers, and at the said first general election following his election by the said boards of commissioners, and thereafter at each subsequent general election for county officers, he shall be nominated and elected by the duly qualified electors of the counties composing said district, under the general laws governing the nomination and election of district officers, or solicitors of the several judicial districts.

Election by county
commissioners.

Election of his
successors.

Any vacancy arising in the said office of prosecuting attorney shall be filled by the board of commissioners of the counties composing the district, in the same manner as hereinbefore provided for the election of the judge thereof; and the compensation or salary of the said prosecuting attorney shall be paid by the several counties composing the district in the same proportion, or basis as provided for payment of the salary of the judge, and shall be payable monthly out of the funds of the counties composing said district court. If requested to do so by the judge, the prosecuting attorney shall represent the county in prosecuting any appeal of a criminal action from said district court in the Superior Court.

Vacancy appoint-
ments.

Salary.

Acting for county
in appeals.

SEC. 1608 (dd) 5. *Clerks: duties and compensation.*

The several clerks of the Superior Court in the several counties of said district court shall *ex-officio* be clerk of said district court of each and all terms held within the respective counties of each, and subject to all the rights, duties and liabilities provided for in sections one thousand six hundred eight (j) and one thousand six hundred eight (l) of the Consolidated Statutes.

Clerks of
Superior Court
ex-officio clerks
of district courts.

Duties.

SEC. 1608 (dd) 6. *Sheriffs; duties and compensation.*

The several sheriffs of the several counties of said district court, or their duly constituted deputies, shall attend upon each term of this court within their respective counties, and be

Sheriffs and
deputies to attend
court sessions.

Powers and additional compensation.

subject to and possess the same power and authority and additional compensation as authorized under section one thousand six hundred eight (K) of the Consolidated Statutes.

SEC. 1608 (dd) 7. *Jurisdiction.*

Same criminal and civil jurisdiction as general county courts.

The said county district courts shall have the same criminal and civil jurisdiction as that of the general county court, and as fixed and defined in sections one thousand six hundred eight (M) and one thousand six hundred eight (N) of the Consolidated Statutes.

SEC. 1608 (dd) 8. *How established or abolished.*

Establishment and abolishment.

The general county district court, herein provided for, shall be established and abolished as provided in this article.

SEC. 1608 (dd) 9. *Procedure to establish.*

Establishment of district upon petition of attorneys.

Upon a petition signed by a majority of the resident licensed attorneys at law, of not less than two counties of the State within any one judicial district, and duly verified to that effect, addressed to and filed with the Governor, praying the establishment of a general county district court for any two or more of the counties named in the petition, the Governor shall transmit a copy of the petition to each of the respective boards of county commissioners, and at the same time he shall issue an order to each of said boards directing a joint meeting of the same at the courthouse of one of the said counties at such time and place as he may designate in said order.

Addressed to Governor.

Order of Governor to county boards calling meeting.

The several boards of commissioners, or any two or more of them, if in their judgment the said court shall be established, shall, at such meeting, or at such later meeting within thirty days thereafter to which they may adjourn, pass a resolution reciting the petition for said court, and declaring the same to be established in and for each of the respective counties thus approving and voting for the said resolution.

Action by county boards in forming court.

Majority vote of boards sufficient for establishment of court.

A majority vote of two or more of the several boards of commissioners participating in the said proceedings for the passage of the said resolution shall be sufficient for the establishment of said court, and it shall thereupon become an established court in and for the counties voting for the resolution; and thereupon a certified copy of the minutes of said meeting, the said petition and resolution, executed by any one of the commissioners present, attested by one member of each of the several boards participating in the said proceedings and voting for said court, shall be transmitted to the clerk of the Superior Court of the several counties participating and adopting the resolution, and also recorded in the minutes of said commissioners' meetings of the several counties composing the district.

Certified copy of minutes, etc., transmitted to clerks of courts.

SEC. 1608 (dd) 10. *Practice and procedure.*

That practice and procedure of the said county district courts shall be the same as that of the general county court, and as prescribed in section one thousand six hundred eight (t), one thousand six hundred eight (u), one thousand six hundred eight (v), one thousand six hundred eight (w), one thousand six hundred eight (x), one thousand six hundred eight (y), one thousand six hundred eight (z), one thousand six hundred eight (aa), one thousand six hundred eight (bb), one thousand six hundred eight (cc), and one thousand six hundred eight (dd) of the Consolidated Statutes, appearing therein as article twenty-five of chapter twenty-seven, relating to courts.

Practice and procedure same as in general county courts.

SEC. 1608 (dd) 11. *Abolishing the court.*

Whenever in the opinion of the board of commissioners of any county in which a court has been established under the provisions of this article, the conditions prevailing in such county are such as to no longer require the said court, such board of county commissioners may, by proper resolution, reciting in brief the reasons therefor, duly certify the same to the chairman of the board of commissioners of each other county composing, forming and creating the said district court; whereupon the respective boards of commissioners of the several counties embraced in said district court, shall meet at the courthouse of the county in which the judge resides on the third Monday of the month next following the receipt of the certified copy of the resolution aforesaid, or the subsequent and next following Monday first and abolish the said county court for the county having adopted the resolution aforesaid, which shall go into effect as to the county abolishing said court at the end of the term to which the judge has been elected. If, upon the abolition of the said county court, as to the county adopting the resolution aforesaid, as many as two other counties forming, composing and making up the said district court, desire the same continued in full force and effect within their respective counties the said commissioners shall readjust the salary and compensation of the judge and prosecuting attorney of said court on the basis hereinbefore provided to take effect at the end of the term to which the said judge has been elected, and the said county court shall continue in full force and effect within the other counties remaining, forming and composing the same, with no impairment of the rights, powers, duties, and authorities conferred by this article. But said court may, at any time, at a meeting held pursuant to a resolution, certified as aforesaid, subject to the provisions hereinbefore recited, abolish the said court in each, all or any

Method of abolishing district courts.

Resolution of boards of commissioners.

Joint meeting for purpose.

Court may be retained as to counties desiring its continuance.

Readjustment of salaries of officers.

Court may abolish itself.

of the counties in the districts; and in such event the Clerk of Court shall transfer all cases pending therein to the Superior Court of his respective county.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this Act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 71

AN ACT TO REGULATE MUTUAL BURIAL ASSOCIATIONS AND ASSESSMENT INSURANCE ASSOCIATIONS.

The General Assembly of North Carolina do enact:

Death benefits of
mutual burial
associations or
assessment insur-
ance associations
must pay death
benefits in coin
instead of
services.

SECTION 1. No corporation, society, or organization now doing business in this State or that may hereafter be authorized to do business in this State upon a mutual or assessment insurance plan and issuing contracts to its members providing benefits in excess of one hundred (\$100) Dollars in the event of death of its members or policyholders shall issue any contract to such members providing for the payment of benefits in merchandise or service to be rendered to such member or his beneficiary; but all contracts hereafter issued by any such corporation, society, or organization, shall provide by the terms of its contract for the payment of such benefits only in lawful currency or coin.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. This Act shall be in force and effect on and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 72

AN ACT FOR THE GRANTING OF DIVORCES IN CERTAIN CASES.

The General Assembly of North Carolina do enact:

Divorces may be
granted after
separation of five
years on applica-
tion of either
party, where there
are no children.

SECTION 1. Marriages may be dissolved and the parties thereto divorced from the bonds of matrimony, on application of either party, if and when there has been a separation of husband and wife, either under deed of separation or otherwise, and they have lived separate and apart for five years,

and no children have been born to the marriage, and the plaintiff in the suit for divorce has resided in the State for that period.

SEC. 2. That this Act shall be in addition to other acts and not construed as repealing other laws on the subject of divorces.

Other divorce laws preserved.

SEC. 3. That this Act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 73

AN ACT TO AMEND SECTION FIVE THOUSAND ONE HUNDRED AND SEVENTY OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED AND NINETEEN, RELATING TO ORGANIZATION OF BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand one hundred and seventy, of the Consolidated Statutes, be amended by adding after the word "Commissioner" at the end thereof, the following:

C. S. 5170, amended, relative to organization of building and loan associations; recording of charter by Clerk Superior Court.

"The clerk shall not issue or record the same until duly authorized to do so by the Insurance Commissioner as hereinafter provided.

"(a) Upon receipt of a copy of the certificate of incorporation of the proposed association, the Insurance Commissioner shall at once examine into all the facts connected with the formation of such proposed corporation, including its location and proposed stockholders, and if it appears that such corporation, if formed, will be lawfully entitled to commence the business for which it is organized, the Insurance Commissioner shall so certify to the Clerk of Court in the county in which organized, who shall thereupon issue and record such certificate of incorporation. But the Insurance Commissioner may refuse to so certify, if upon examination and investigation he has reason to believe that the proposed corporation is formed for any purpose other than a mutual building and loan business, or that the character, general fitness, and responsibility of the persons proposed as stockholders in such corporation are not such as to command the confidence of the community in which said building and loan association is proposed to be located; or that the public convenience and advantage will not be promoted by its establishment; or that the name of the proposed corporation is likely to mislead the

Duty of Insurance Commissioner to make investigation into every association formed.

Commissioner to authorize Clerk to record charter.

Commissioner may refuse to so authorize.

Reasons for refusal.

public as to its character or purpose; or if the proposed name is the same as one already adopted or appropriated by an existing association in the same county, or so similar thereto as to be likely to mislead the public.

Clerk to record
charter upon
authority from
Commissioner.

“(b) Upon receipt of such certificate from the Insurance Commissioner, the Clerk of Court shall, if said certificate of incorporation be in accordance with law, issue and cause same to be recorded in the records of his office as hereinabove provided.”

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this Act are hereby repealed.

SEC. 3. That this Act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 74

AN ACT TO AMEND SECTION SIX THOUSAND TWO HUNDRED EIGHTY-THREE OF THE CONSOLIDATED STATUTES, PERTAINING TO NOTICES TO CLERKS OF SUPERIOR COURTS OF INSURANCE COMPANIES LICENSED BY THE INSURANCE COMMISSIONER.

The General Assembly of North Carolina do enact:

C. S. 6283,
amended, relative
to notices to
Clerks Superior
Courts as to
licensed insurance
companies.

SECTION 1. That section six thousand two hundred eighty-three of the Consolidated Statutes be amended by striking out in line nine thereof after the word “of” and before the comma, the words “each alternate month” and inserting in lieu thereof, “May of each year.”

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict of this Act are hereby repealed.

SEC. 3. That this Act shall be in force and effect on and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 75

AN ACT TO AMEND SECTION FIVE THOUSAND ONE HUNDRED SEVENTY-SIX OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED NINETEEN, RELATING TO ENTRANCE AND MEMBERSHIP FEES AND SOLICITORS' COMMISSIONS IN BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand one hundred and seventy-six, of the Consolidated Statutes, be amended by adding after the word "payable" at the conclusion of said section, the following:

C. S. 5176, amended, relative to solicitors' commissions in building and loan associations.

"*Provided*, that not more than one per cent of the par value of each share of stock subscribed, may be paid as commissions or other remuneration for the soliciting and sale of stock."

Maximum, 1% of par value of each share of stock.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this Act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 76

AN ACT TO AMEND SECTION EIGHT THOUSAND AND SIXTY OF CHAPTER ONE HUNDRED AND THIRTY-THREE OF THE CONSOLIDATED STATUTES, RELATING TO WEIGHTS AND MEASURES.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight thousand and sixty of chapter one hundred and thirty-three of the Consolidated Statutes be amended as follows: That the standard weight of green sweet potatoes shall be fifty-six (56) pounds per bushel, and the dry weight forty-seven (47) pounds per bushel.

C. S. 8060, amended, relative to standard weight of sweet potatoes.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 77

AN ACT TO REQUIRE PUBLIC OFFICIALS RECEIVING PUBLIC MONEY TO KEEP THE SAME SEPARATE FROM THEIR OWN FUNDS.

The General Assembly of North Carolina do enact:

Trust funds of municipal officers to be kept separate from their own.

SECTION 1. That any sheriff, treasurer or other officer of any county, city, town or other political subdivision of the State, receiving, by virtue of his office, public money or money to be held by him in trust shall keep or deposit such money or the credits or other evidence thereof separate and apart from his own funds and shall not, at any time, apply such money to his own use or benefit or intermingle the same in any manner with credits or funds of his own.

Violations to be reported by County Government Advisory Commission.

SEC. 2. That it shall be the duty of the Executive Secretary of the County Government Advisory Commission to report to the solicitor of the district any violation of this act of which he may have knowledge, and that any violation of this act shall be unlawful and shall constitute a misdemeanor, punishable by fine or imprisonment, or both, in the discretion of the court.

Made misdemeanor.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act shall be and the same are hereby repealed.

Effective June 1, 1931.

SEC. 4. That this act shall be in force and effect from and after June first, nineteen hundred thirty-one.

Ratified this the 4th day of March, A. D. 1931.

CHAPTER 78

AN ACT TO AMEND SECTION TWO THOUSAND FIVE HUNDRED EIGHTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO THE APPOINTMENT OF TRUSTEES IN DEEDS OF TRUST.

The General Assembly of North Carolina do enact:

C. S. 2583, amended, relative to substitution of trustees in mortgages and deeds of trust.

SECTION 1. That in addition to the rights and remedies now provided by law, the holder and/or owners of all or a majority, in amount, of the indebtedness, notes, bonds, or other instruments evidencing a promise or promises to pay money and secured by mortgages, deeds of trust, or other instruments conveying real or personal property, or creating a lien thereon, may exercise the following powers:

Beneficiary to execute paper writing reciting desired change.

(1) To substitute a trustee by the execution of a paper writing whenever it shall appear that the trustee then named in such mortgage, deed of trust, or other instrument, securing

the payment of money, whether such then named trustee shall be the original trustee named therein or a substituted trustee, has removed from the State, become incompetent to act mentally or physically, or has been committed to any institution, private or public, on account of inebriacy, or conviction of a criminal offense, or has refused to accept such appointment as trustee or refuses to act or has been declared a bankrupt, or against whom a petition in involuntary bankruptcy has been filed, or against whom a suit has been instituted in any court of this State in which relief is asked against him on account of insolvency, or a cause of action has been asserted against him on account of fraud against his creditors, or has died, and if such named in such mortgage, deed of trust or other instrument as aforesaid, is a corporation and such corporation has ceased to do business, or has ceased to exercise trust powers, or has excluded from its regular business the performance of such trusts, or has been declared a bankrupt, or has been placed in the hands of a receiver, or insolvency proceedings have been instituted in any court of this State or in any court of the United States against it, or any action has been instituted in either of said courts against it in which relief is asked on the ground of insolvency or fraud against its creditors, or when any officer or commission of this State, or any employee of such commission or officer, has taken charge of its affairs for the purpose of liquidation pursuant to any statute.

Enumeration of causes to justify change of trustee.

Where trustee is corporation.

Causes for substitution.

SEC. 2. That the powers recited in the sub-section of the foregoing section one shall be construed and held to be cumulative and optional.

Above powers cumulative and optional.

SEC. 3. That whenever the powers set out in sub-section one of section one hereof shall be exercised the Clerk of the Superior Court shall certify that the instrument has been executed by the owner or owners of a majority in amount of the indebtedness, notes, bonds or other instruments secured therein, have executed the same, and that it has been made to appear to him that the cause of substitution as set forth therein is true and that the substituted trustee is a fit and proper person or corporation to perform the duties of said trust, and unless such certificate is attached to said instrument before registration and registered therewith the same shall be invalid and of no effect.

Certificate by Clerk of Superior Court to accompany such paper writing.

Certificate of Clerk to be attached before recordation.

SEC. 4. That whenever the power contained in sub-section one of section one of this act is exercised in respect to any deed of trust, mortgage or other instrument creating the lien which was executed prior to the ratification of this act, then, at any time within twelve months from its registration but within thirty days from actual knowledge of the same, any

Right of appeal by any person interested.

Within 12 months of 30 days from notice.

Appeal procedure.

Judge to review findings of Clerk *de novo*.

Acts of trustee prior to removal not invalidated.

Conveyances valid.

Prorate compensation.

Registration of substitution constructive notice.

No appeal allowed after year from registration.

Register of Deeds to make marginal entry of substituted trustee.

person interested therein may appeal from the findings of the Clerk of the Superior Court pursuant to section three of this act, and such appeal shall be duly constituted when a written notice signed by, or on behalf of such person, shall have been served in any of the methods of service of summons provided by law on all other parties interested therein, including the said substituted trustee, in which notice it shall be stated that a motion will be made before the Judge of the Superior Court of the county of the clerk who made such certificate at the next regular term of such Superior Court beginning more than ten days after the service of said notice on all interested parties, and the docketing of such notices on the civil issue docket of said county. On the hearing of said motion it shall be open to all parties to contest and defend the findings of said clerk, and the judge shall review said findings *de novo* and make such findings in respect thereof as shall appear to him from the evidence to be true, and if the said substituted trustee shall be removed at said hearing another trustee shall be substituted in his stead by the court upon a finding that he or it is a proper person or corporation to perform the functions of said trusteeship, but only one such appeal shall be allowed as to each appointment.

SEC. 5. That if any such trustee who has been substituted as provided in sub-section one of section one hereof shall have performed any functions as such trustee and shall thereafter be removed as herein provided, such removal shall not invalidate or affect the validity of such acts in so far as any purchaser or third person shall be affected or interested, and any conveyances made by such trustee before removal if otherwise valid, shall be and remain valid and effectual to all intents and purposes, but if any trustee upon such hearing is declared to have been wrongfully removed, he shall have his right of action against the substituted trustee for any compensation that he would have received in case he had not been wrongfully removed from such trust.

SEC. 6. That the registration of such paper writing designating a new trustee under sub-section one of section one hereof shall be from and after registration, constructive notice to all persons, and that no appeal or other proceedings shall be instituted to contest the same after one year from and after such registration.

SEC. 7. That whenever any substituted trustee shall be appointed as herein provided and such designation of such substituted trustee shall have been registered, together with the certificates herein required, then it shall be the duty of the Register of Deeds to make an appropriate notation on the margin of the registration of the said mortgage, deed of trust,

or other instrument securing the payment of money, indicating the place of registration of such appointment of a substituted trustee, and this shall be done as many times as a trustee may be substituted as herein provided for, and it shall be competent for the holder of such deed of trust, or deeds of trust, mortgage or mortgages, wherein the same trustee is named to execute one instrument applying to all such deeds of trust or mortgages, in the substitution of a trustee for any of the causes set forth in section "one" sub-section one, and in said instrument reciting and naming the mortgages and/or deeds of trust affected by giving the names of the grantors, the trustee and, if registered, the book and page of such registration; and this may be done as many times as a trustee may be substituted as herein provided for, and in which cases the Register of Deeds shall make, as to each recited instrument, mortgage or deed of trust, the notation provided for in section seven of this act.

SEC. 8. That the powers set out in section one of this act may be exercised as often and as many times as the right to make such substitution may arise under the terms of section one, and all the privileges and requirements and rights to contest the same as herein set out shall apply to each deed of trust or mortgage and to each substitution.

Substitution may be made as often as justifiable.

SEC. 9. That it is the intent of this act that if and when any clause of the same shall be declared unconstitutional by the court of last resort, then the remaining provisions of this act shall be and remain in full force and effect and unaffected by such decisions.

Constitutional parts of act upheld.

SEC. 10. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 11. That this act shall be in force from and after its ratification.

Ratified this the 4th day of March, A. D., 1931.

CHAPTER 79

AN ACT TO AMEND SECTION SEVEN THOUSAND ONE HUNDRED AND NINE OF THE CONSOLIDATED STATUTES, VOLUME THREE, REQUIRING PROMPT REPORTS FROM REGISTRAR OF VITAL STATISTICS TO REGISTER OF DEEDS.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand one hundred and nine of the Consolidated Statutes, volume three, be amended by adding after the word "month" in line thirty of said section,

C. S. 7109, amended.

Reports on vital
statistics to
Registers of Deeds.

Conflicting laws
repealed.

the following: "and he shall at the same time transmit to the Register of Deeds of the county in which such birth or death occurred an exact copy of each such certificate."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1931.

CHAPTER 80

AN ACT TO REPEAL CHAPTER TWO HUNDRED SIXTY-FOUR PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE AMENDING SECTION SIX THOUSAND SIXTEEN OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO POLL BOOKS.

The General Assembly of North Carolina do enact:

C. S. 6016 and
ch. 264, Public
Laws 1929,
repealed.

SECTION 1. That section six thousand sixteen, Volume Three, of the Consolidated Statutes of North Carolina with the amendment thereto, as contained in chapter two hundred sixty-four of the Public Laws of one thousand nine hundred twenty-nine, be and same is repealed.

Registrars to
permit copying
of poll books on
application.

SEC. 2. That, in any primary or general election held in this State, and at any time prior to the holding of such primary or general election, and while the registration and poll books shall be in the hands of any Registrar, it shall be the duty of such Registrar, on application of any candidate or the chairman of any political party, to permit said poll book or registration book to be copied; *provided*, such poll book or registration book shall not be removed from the polling place if there, or the residence of such registrar, if there; *provided*, also, it shall be lawful for such registrar himself to furnish to such applicant, in lieu of the books themselves, a true copy of the same, for which service he shall be entitled to receive one cent per name.

Books not to be
removed from
polling places.

May furnish
copies at charge
of 1c per name.

SEC. 3. That any person wilfully failing or refusing to comply with the provisions and requirements of section two hereof shall be guilty of a misdemeanor and upon conviction thereof shall be fined not exceeding fifty dollars, or imprisoned not exceeding thirty days.

Violation of
Act made
misdemeanor.

Punishment.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 5th day of March, A. D. 1931.

CHAPTER 81

AN ACT TO AMEND SECTION ONE THOUSAND NINE HUNDRED AND SIXTY-FIVE OF THE CONSOLIDATED STATUTES, RELATIVE TO SEINES PROHIBITED TO NON-RESIDENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand nine hundred and sixty-five of Volume One of the Consolidated Statutes be and the same is hereby amended by adding the word "lease" between the words "by" and "purchase," so that sentence as amended shall read: "Nothing herein shall prevent any person from fishing with seines hauled to the shore at any fishery, the title to which fishery or any interest therein having been acquired by such person by lease, purchase or inheritance."

C. S. 1965,
amended, relative
to seines prohibited
to non-residents.

Exception.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 5th day of March, A. D. 1931.

CHAPTER 82

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES FIXING THE TERMS OF COURT. IN THE SEVERAL COUNTIES—THIS BILL RELATING ONLY TO THE TERMS OF COURT IN RICHMOND COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina be amended as follows: In the division relating to the thirteenth district, strike out the entire section referring to Richmond County and insert in lieu thereof the following: The terms of the Superior Court for Richmond County shall be held as follows:

C. S. 1443,
amended.

Eighth Monday before the first Monday in March to continue for one week; fifth Monday after the first Monday in March to continue for one week; sixth Monday before the first Monday in September to continue for one week; fourth Monday after the first Monday in September to continue for one week, all for the trial of criminal cases; fourth Monday before the first Monday in March to continue for one week;

Terms of
Superior Court in
Richmond County.

second Monday after the first Monday in March to continue for one week; twelfth Monday after the first Monday in March to continue for one week; fifteenth Monday after the first Monday in March to continue for one week; seventh Monday before the first Monday in September to continue for one week; first Monday in September to continue for one week; eleventh Monday after the first Monday in September to continue for one week, all for the trial of civil cases.

Civil cases permitted at criminal terms.

Each of the terms designated for the trial of criminal cases shall also be the return term for such civil process as may be returnable at term, and for the hearing of motions in civil actions; and civil cases requiring a jury, may, by consent of the parties thereto, be tried at such criminal terms.

Emergency judges may be assigned by Governor.

SEC. 2. That the Governor shall assign an emergency, or any other judge, to hold any of the terms of the Superior Court for Richmond County when the Judge regularly holding the courts in said district for any cause is unable to hold any of said terms.

Conflicting laws repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Effective July 1, 1931.

SEC. 4. This act shall be in force from and after July first, one thousand nine hundred and thirty-one.

Ratified this 5th day of March, A. D. 1931.

CHAPTER 83

AN ACT TO PROVIDE FOR RELEASE OF LAND UPON PAYMENT OF TAX ON EACH PARTICULAR PIECE AND TO PROVIDE FOR SUBROGATION AND CONTRIBUTION TO THOSE PAYING TAXES ON LANDS OF OTHERS.

The General Assembly of North Carolina do enact:

C. S. 7987, and ch. 306, Public Laws 1929, amended.

SECTION 1. That article twelve, section seven thousand nine hundred and eighty-seven of the Consolidated Statutes of one thousand nine hundred and nineteen, as amended by chapter three hundred and six Public Laws of one thousand nine hundred and twenty-nine, be amended by adding at the end of section one of said chapter, now section seven thousand nine hundred and eighty-seven of the Consolidated Statutes the following provisos:

Tax officials authorized to release part of lots or tracts of land upon payment of proportionate tax by owner.

“Provided: That where more than one tract or lot of land is returned, charged or assessed against a tax-payer in any county, municipality, or other subdivision of the State, that the sheriff or other tax collecting officer of any such county, municipality or other subdivision of the State, at any time

prior to the commencement of the advertisement of such property for sale for taxes prior to the sale of said property for taxes and upon the full payment of the taxes charged and assessed against any particular tract or lot of land and the ratable share of the tax charged and assessed against the personal property of the party in whose name the land is charged and assessed, shall release said tract or lot of land from said tax lien. However, the tax collector or sheriff shall require the owner, upon his application for a release, to pay all of his personal property tax charged on the return.

All of personal property tax must be paid.

Provided further: That in all cases where tracts of land have been subdivided into lots, but have been returned, charged and assessed as a whole tract, that the sheriff or other tax collecting officer, together with the auditor, county accountant or other agency performing the duties of such auditor or accountant, shall, upon application of any person interested, make an investigation and determine the pro-rata part of said assessment justly applicable to any lot or lots, and shall thereupon, upon the payment of the tax, fairly ascertained to be due against such lot or lots, together with a ratable share of the tax charged against the personal property of the party in whose name the land is charged and assessed at any time prior to the commencement of the advertisement of such property for sale for taxes prior to the sale of said property for taxes, release the said lot from the tax lien. However, the tax collector or sheriff shall require the owner, upon his application for a release, to pay all of his personal property tax charged on the return.

Division of taxes where tracts have been subdivided.

Method of division.

And further provided: That in all cases where any sheriff or other tax collecting officer of any county, municipality or other subdivision of the State has collected from any taxpayer or other interested party the pro rata tax charged and assessed against any particular tract or lot of land and has thereupon released said tract or lot of land from the lien of the other taxes charged and assessed against the person in whose name said tract or lot of land so released was charged, the act of said sheriff or other tax collecting officer in releasing said land from the lien of the remaining taxes charged and assessed against the person in whose name the land was charged and assessed is hereby approved, confirmed and validated."

Release of part of land upon payment of pro rata tax.

Personal property tax must be paid.

Divisions heretofore made validated.

That said section be further amended by adding two additional sections to be numbered sections seven thousand nine hundred and eighty-seven (a) and seven thousand nine hundred and eighty-seven (b) respectively, as follows:

Two additional sections added to law.

Where interested party has paid taxes on property after tax sale, such party is subrogated to rights of governmental agency as to other tracts

SEC. 7987 (a) That where any sheriff or tax collector has sold, or shall sell one or more pieces or parcels of real estate for taxes of any person, firm or corporation for the taxes on said property and other property listed by said tax-payer on the same return, and such taxes shall have been or may be paid by another than the person listing the property for taxation, either as owner, or other interested person, firm or corporation, and such person, firm or corporation so paying tax has taken or shall take an assignment of the tax sales certificates and the lien of the taxes thereby represented, either to himself or to a trustee, for the benefit of such person, firm or corporation, then in that event, the person, firm or corporation so paying said taxes shall be subrogated to the lien of the governmental agency levying the tax for which said real estate has been or may be sold, and such person, firm or corporation shall have a cause of action for contribution from the other pieces or parcels of real estate listed on the return upon which the tax was levied for such proportion of the taxes so paid as the tax value of such pieces or parcels of real estate bear to the whole tax value of the property embraced in said return. *Provided:* That nothing herein contained shall be construed to abridge or shorten the time in which a tax payer whose land has been, or may hereafter be, sold for taxes, has to redeem said land from said sale.

Proportion.

Time for redemption unaffected.

Interested party may pay taxes and costs upon pro rata basis and redeem part of land in which he is interested.

SEC. 7987 (b). That where more than one piece or parcel of real estate has been listed for taxes and the sheriff or tax collector charged with the collection of the tax levied by the governmental agency to whom the return is or has been made shall have advertised or sold one or more pieces or parcels of real estate so returned for such taxes and such property has been bid in at the tax sale by the governmental agency levying the tax, such governmental agency is hereby authorized and directed to issue a receipt for taxes to any owner, or other interested person of or in property who shall pay the proportionate amount of tax for which said property has been advertised or sold, plus cost and penalties due by the property which such payer owns or has an interest in, the amount being determined by the proportion which the tax value of the property upon which the tax is paid bears to the whole tax value of the property embraced in said return: *Provided,* however, that if less than all of the property listed has been advertised or sold, then in that event nothing herein shall be construed to permit the release of any piece (s) or parcel (s) of real estate already sold for taxes or whose advertisement for sale for taxes shall have been commenced by the sheriff or

Proportion.

tax collector charged with the collection of such taxes, until the whole of the taxes for which said piece (s) or parcel (s) of real estate has been advertised or sold shall have been paid.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of March, A. D. 1931.

CHAPTER 84

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO THE COURTS OF AVERY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina, be and the same is hereby amended so as to change that paragraph of said section relating to Avery County to read as follows: C. S. 1443, amended.

“Avery—Seventh Monday after the first Monday in March, for two weeks, the first week for the trial of criminal cases only and the second week for civil cases only; ninth Monday before the first Monday in September, three weeks for civil cases only; sixth Monday after the first Monday in September, for two weeks, the first week for the trial of criminal cases only and the second week for civil cases only.” Terms of Superior Court in Avery County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1931.

CHAPTER 85

AN ACT REPEALING CHAPTER ONE HUNDRED FOUR OF THE PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, REGULATING FIXING CALENDARS FOR CIVIL TERMS OF SUPERIOR COURT IN GUILFORD COUNTY.

The General Assembly of North Carolina do enact:

Ch. 104, Public Laws 1927, repealed, relating to fixing civil calendars for Guilford County Superior Court.

SECTION 1. That chapter one hundred and four of the Public Laws of nineteen hundred and twenty-seven, the same being an act entitled, "An Act To Regulate Fixing Calendars For Civil Terms of Superior Court In Guilford County" be and the same is hereby repealed.

SEC. 2. That this act shall be effective upon its ratification. Ratified this the 7th day of March, A. D., 1931.

CHAPTER 86

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF CONSOLIDATED STATUTES OF NORTH CAROLINA, REDUCING THE NUMBER OF TERMS OF THE SUPERIOR COURTS OF LEE COUNTY AND SOLELY RELATING TO SAID COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443, amended, abolishing May and September terms of Lee County Superior Court.

SECTION 1. Section one thousand four hundred and forty-three Consolidated Statutes of North Carolina is hereby amended by striking out in lines second, third and fourth of the subsection relating to Lee County the words: "ninth Monday after the first Monday in March; second Monday after the first Monday in September;" occurring between the words "weeks" in line second and "for" in line four; thereby abolishing May and September terms of Lee County Superior Court.

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict herewith are repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 7th day of March, A. D. 1931.

CHAPTER 87

AN ACT TO AMEND CHAPTER ONE HUNDRED AND NINETY-SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND THIRTEEN AND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO THE TIME OF HOLDING CERTAIN COURTS IN CHOWAN AND BEAUFORT COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter one hundred and ninety-six, Public Laws of one thousand nine hundred and thirteen, and particularly so much thereof as relates to Chowan and Beaufort counties, be and the same hereby is amended by striking out under the head of Chowan County the words "fourth Monday after the first Monday in March," and inserting in lieu thereof the words "fifth Monday after the first Monday in March," and by striking out under the head of Beaufort County the words, "Fifth Monday after the first Monday in March," and inserting in lieu thereof the words "fourth Monday after the first Monday in March."

Ch. 196, Public Laws 1913; and C. S. 1443, amended, relating to terms of Superior Court in Chowan and Beaufort counties.

SEC. 2. That all laws and clauses of law in conflict herewith and to the extent of such conflicts only be and the same hereby are repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 7th day of March, A. D. 1931.

CHAPTER 88

AN ACT RELATING TO EVIDENCE IN CIVIL ACTIONS ARISING OUT OF MOTOR VEHICLE ACCIDENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That in all civil actions, arising out of an injury to person or property by reason of the operation of a motor vehicle of any kind, evidence as to the display numbers on a particular car, a copy of the record kept by the Commissioner of Revenue of such display numbers and the person who obtained them, certified under the hand and seal of said Commissioner of Revenue, shall be competent evidence of the ownership of the motor vehicle inflicting the injury or doing the damage.

Certificate of Commissioner of Revenue as to ownership of automobile competent evidence in civil actions.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1931.

CHAPTER 89

AN ACT TO AUTHORIZE BOARDS OF COMMISSIONERS TO ESTABLISH COUNTY COURTS WITH CRIMINAL JURISDICTION.

The General Assembly of North Carolina do enact:

Counties authorized to establish County Criminal Courts.

SECTION 1. In each county in this State there may be established a court of criminal jurisdiction, which shall be a court of record, and it shall be maintained pursuant to the provisions of this act, and said court shall be called the County Criminal Court, and shall have jurisdiction over the entire county in which said court shall be established.

Established by resolution of county commissioners.

SEC. 2. If, in the opinion of the board of commissioners of any county, the public interest will be best promoted by so doing, they may establish a County Court under the provisions of this act, by resolution which shall in brief recite the reasons for the establishment thereof, and further recite that in the opinion of the board of commissioners it is not necessary that an election be called for the establishment of said court, as herein provided, and upon the adoption of such resolution the board of commissioners may establish said court without holding such election.

Court may be abolished also by resolution.

SEC. 3. Whenever in the opinion of the board of commissioners of any county in which a court has been established under this act, the conditions prevailing in such county are such as to no longer require the said court, such board of commissioners may, by proper resolution, reciting in brief the reasons therefore, abolish said court.

Transfer of cases from docket of Superior Court.

SEC. 4. Upon the establishment of the County Court, as in this act authorized, the Clerk of the Superior Court shall immediately transfer from the Superior Court to such County Court all criminal actions pending in the Superior Court of which the County Court has jurisdiction, as in this act conferred, and the County Court shall immediately proceed to try and dispose of such criminal actions.

Appointment of judge.

SEC. 5. The court shall be presided over by a judge, who may be licensed to practice law, and who, at the time of his election or appointment, shall be a qualified elector in the county. The board of commissioners of the county shall appoint such judge, whose term of office shall be two (2) years from the date of his appointment, and until his suc-

Qualifications.

Term of office.

cessor shall have been appointed and qualified, or until the court shall be abolished, as herein provided. In the event of a vacancy by death or resignation, appointment shall be for the unexpired term of the previous judge. The salary of said judge shall be fixed by the board of commissioners of the county, and the same shall be paid monthly out of the general county fund. In each county in which the court is established, under the provisions of this act, there shall be appointed by the board of commissioners of said county an associate judge, who shall preside as judge of the county court, and with like authority of the regular judge, in the event of sickness or absence from the county of the regular judge, or in the event that the regular judge should be disqualified by relationship to the parties in interest, or from other cause. The associate judge shall take the same oath of office required by the judge of the county court, and shall be paid such compensation for his services as may be provided by the board of commissioners. The compensation which shall be paid to the associate judge shall be deducted from the salary to be paid to the regular county judge as herein provided. He shall be appointed at the time fixed for the appointment of the judge of the County Court, and for the same term as herein provided for a regular judge of the county, with the authority on the part of the board of commissioners to fill the vacancy in the event of death or resignation.

Vacancy appointments.

Salary.

Appointment of associate judge.

Oath of office and salary deductible from salary of judge.

Vacancy appointments.

SEC. 6. There shall be a prosecuting attorney of said County Court, to be known as the prosecuting attorney, who shall appear for the State and prosecute all criminal cases being tried in said court, and for his services he shall be paid such salary as may be fixed by the board of commissioners, to be paid monthly from the general county fund. The board of commissioners shall appoint such prosecuting attorney, whose term of office shall be two (2) years from the date of his appointment, and until his successor shall have been appointed and qualified, or until the court shall be abolished, as herein provided, except in the event of a vacancy in the office of prosecuting attorney, either by death or resignation, the appointment to fill such vacancy shall be for the unexpired term of the previous prosecuting attorney.

Appointment of prosecuting attorney.

Salary.

Term of office.

Vacancy appointments.

SEC. 7. In those counties in which the Clerk of the Superior Court and sheriff are paid fees and not salaries, such clerks and sheriffs shall receive the same fees for services rendered in a County Court as they would have received had such services been rendered in the Superior Court.

Fees collectible and application of.

Clerk Superior
Court ex-officio
clerk county court
unless on salary.

Appointment of
clerk in such cases.

Term of office.

Fees.

Additional salary
may be provided
for Clerk Superior
Court serving.

Bond of clerk.

Oath of office
of judge.

To be recorded.

Oath of office of
prosecuting
attorney, also
to be recorded.

Court seal.

When used.

Jurisdiction.

Crimes below
felony.

The Clerk of the Superior Court shall, ex-officio, be Clerk of the County Court, and in all counties in which the Clerk of the Superior Court is paid fees, the Clerk of the Superior Court shall have the right and privilege to resign as Clerk of the County Court, and in the event of such resignation the board of commissioners shall have the authority to appoint a Clerk of the County Court, whose term of office shall be two (2) years, and whose term of office shall expire at the time fixed for the termination of the office of the judge of said court, and the appointment of the Clerk of the County Court shall thereafter be made by the board of commissioners at the same time when the appointment of the judge of said court is made by said board of commissioners. He will receive the same fees for services rendered as clerks of the Superior Courts. In all counties in which the Clerks of the Superior Court are paid salaries the board of commissioners are authorized, in their discretion, to provide additional compensation to such clerks for their services rendered as Clerk of the County Court.

In the event that the Clerk of the Superior Court shall resign as Clerk of the County Court as herein provided, upon the appointment of a Clerk to the County Court, he shall be required to enter into a bond in such sum as may be fixed by the board of commissioners for the faithful performance of the duties of his office.

SEC. 8. The judge of the County Court, before entering upon the duties of his office, shall take the prescribed oath required of judges of the Superior Court, and such oath shall be recorded by the Clerk of the Superior Court of the county. The prosecuting attorney, before entering upon the duties of his office, shall take the prescribed oath required of solicitors of the Superior Court, and said oath shall be recorded by the Clerk of the Superior Court of the county.

SEC. 9. The County Criminal Court shall have a seal with the impression "County Court of _____ County," which shall be used in attestation of all writs, warrants, or other processes, acts, or judgments of said court whenever required, and in the same manner and in the same effect as the seal of other courts of record in the State of North Carolina.

SEC. 10. The jurisdiction of the County Court shall be as follows:

(a) Said court shall have final exclusive and original jurisdiction of all criminal offenses committed in the county below the grade of a felony, as now defined by law, except as to offenses over which justices of the peace have final jurisdiction, and all such offenses whereof said court is given jurisdiction are hereby declared to be petty misdemeanors.

(b) To punish for contempt to the same extent and in the same manner allowed by law to the Superior Court of this State; to issue writs *ad testificandum* and other processes to compel the attendance of witnesses and to enforce the orders and judgments of the court in the same manner allowed by law to the Superior Courts of this State.

Contempt and writs.

(c) The judge of the County Court shall have all the power and jurisdiction and authority now conferred by law upon the Superior Court to sentence any person who pleads guilty or who is convicted in said court of a misdemeanor for which the punishment prescribed by law is imprisonment, to be imprisoned in the common jail of the county and to be assigned to work on the public roads of any county, as now provided by law, and the clerk of said court shall issue commitments therefor in the same manner as now provided by law for the Clerks of the Superior Court.

Power of judge to sentence.

Commitments.

(d) Any person convicted in said court shall have the right of appeal to the Superior Court of said county, and upon such appeal the trial in the Superior Court shall be de novo.

Right of appeal to Superior Court.

(e) The County Court shall have exclusive preliminary jurisdiction over all offenses whereof exclusive jurisdiction is not given to said court, and shall hear and determine all warrants charging such offenses, and in the event that the court finds probable cause, shall bind the defendant over to the Superior Court, requiring such bond as the court may fix for the appearance of the defendant at the next ensuing term of the Superior Court of said county for the trial of criminal causes; and all justices of the peace issuing warrants wherein the defendant or defendants are charged with the commission of an offense whereof the Superior Court has jurisdiction, shall make said warrants returnable before the said County Court.

Preliminary hearings in felonies.

(f) The judge of the County Court shall have the same authority as the judge of the Superior Court to render judgments upon all appearance bonds, and such other bonds as are authorized by law, when default has been made. All such judgments shall be certified to and docketed upon the civil judgment docket in the Superior Court of the county in which the court is held, and shall be cross-indexed as other judgments, and shall, from the time of docketing, have the same force and effect as judgments of the Superior Court.

Appearance bonds and judgments.

Judgment docket to be kept.

SEC. 11. In all cases coming before the said County Court a jury may be demanded by either the State or the defendant, or the court may, upon its own motion, order a jury trial in any case where, in the judgment of the court, the ends of justice would be better met by submitting the case to a

Jury trials may be demanded by either side or ordered by judge.

- Drawing of jury. jury. The board of commissioners of the county in which said County Court is established are hereby required to furnish the clerk of said County Court with a list of jurors of said county, and in any case where a jury trial is to be had a jury of twelve (12) shall be drawn from the said list of jurors so furnished by the board of commissioners. The names of the jurors shall be drawn from the box as now provided in cases in the Superior Court in drawing a special venire: *Provided*, however, the defendant may waive a jury drawn from the box, in which event the court shall direct the sheriff to summons bystanders or talis jurors to serve as jurors in said cases, and the judge of the County Court shall have like authority as is now existing by the judge of the Superior Court to order the summons of talis jurors to serve in said court where the jurors drawn from the box shall be legally challenged or shall be otherwise disqualified to serve as such jurors. The causes of challenge of jurors in the County Court shall be the same as now provided for challenges of jurors in the Superior Court. The fees of jurors shall be the same as now paid jurors in the Superior Court, and shall be paid from the general county fund, and a jury tax of fifteen (\$15.00) dollars in such cases shall be taxed in the bill of costs.
- Waiving of drawn jury. *Processes directed to usual police officers.*
- Challenges. *SEC. 12.* The warrants, subpoenas, and other processes of law issued by said court shall be directed to the sheriff or other lawful officer of the county to which said process is directed, and service thereof shall be lawfully made when made by the sheriff, deputy sheriff, of the county, or any other constable of said county, or by any rural policeman of said county, or municipal officer, and all warrants and subpoenas and other processes issued by the clerk of said county, when attested by the seal of said county, shall run anywhere in the State of North Carolina, and shall be executed by all officers in the same manner and way as processes now issued by the Superior Court.
- Jury fees taxed in bill of costs. *SEC. 13.* The judge of the County Court shall preside over said court and shall direct and determine all actions coming before him, the jurisdiction of which is conferred by this Act, and in all cases where the defendant or defendants shall crave an appeal to the Superior Court, and in cases where the court has preliminary jurisdiction, and probable cause is found, the defendant shall be required to give bond, with sufficient surety, to be fixed by the court, conditioned upon the defendant's appearance at the next ensuing term of the Superior Court of said county for the trial of criminal causes, and in default thereof the court shall commit the
- Processes directed to usual police officers.
- State-wide jurisdiction.
- Duties of judge.
- Bond required on being bound over.

defendant to the common jail of said county until said defendant shall have given bond or otherwise discharged according to law, except in capital cases, when the court shall find probable cause, he shall bind the defendant over to the Superior Court without bond.

Capital cases.

SEC. 14. In all cases where the defendant shall plead guilty, or shall be convicted, there shall be taxed in the bill of costs a fee of eight dollars (\$8.00) in lieu of prosecuting attorney's fee, which shall be paid by the defendant, and shall be paid into the general county fund. In the event the defendant is confined to jail or confined to jail and assigned to work on the public roads of a county, such fee shall not be taxed as a part of the cost.

Prosecuting attorney's fee taxed in bill of costs in certain cases.

SEC. 15. It shall be the duty of the clerk of said court to keep an accurate account and true record of all costs, fines, penalties, forfeitures, and punishments of said court imposed under the provisions of this Act, and said record shall show the name of each offender, the name of the offense, the date of the hearing of the trial, and the punishment imposed, and the board of commissioners shall provide dockets for recording all of the processes issued by said court, which shall conform to the docket kept by the clerk of the Superior Court, and shall also provide proper files to properly keep a record of all cases which shall be disposed of in said court, and the disposition that has been made of the same.

Complete record to be kept by clerk.

Docket.

SEC. 16. All warrants for crimes whereof the County Court shall have jurisdiction may be issued by any Justice of the Peace of said county, or mayor of any incorporated town, as provided by law, and shall be made returnable before the County Court at the next ensuing term thereof.

Warrants returnable to court.

SEC. 17. The cost of issuing and serving warrants, subpoenas, and other processes of law by said court shall be payable to the officers issuing or serving them, and shall be payable to the clerk of said court as is now done in cases determined by the Superior Court, except in those counties where officials are paid salaries and are not allowed fees, in which cases the costs so taxed shall be paid into the office of the clerk of said court, to be paid by him to the county treasurer or depository of said county, in the same manner and way as is now provided for similar fees in the Superior Court.

Service fees to officers except where they are on salary.

SEC. 18. There shall be held a regular term of the County Court established under the provisions of this Act on the second Tuesday in each month: *Provided, however,* special terms may be held at any time by order of the judge of said court for the purpose of disposing of cases where pleas of guilty shall be entered and for the trial of cases where the

Regular and special terms.

Other term times
may be fixed.

Conflicts between
court and
Superior Court.

Place of sessions.

Judge and
prosecuting
attorney may
practice law in
other courts.

General County
Court Acts not
affected.

Certain counties
excepted from
provisions of act.

Conflicting laws
repealed.

defendants are confined to prison. At all regular terms the court shall continue in session until all cases are tried, continued, or otherwise disposed of according to law: *Provided, however,* the board of county commissioners in any county in which a County Court is established under the provisions of this Act by proper resolution duly entered upon the minutes of said board, may, in the exercise of their discretion, fix other days than the days provided in this Act on which regular terms of said court may be held: *Provided, further,* when a regular term of the County Court to be held under the terms fixed by this Act shall conflict with a term of the Superior Court in said county, the regular term of the County Court shall be held on the first Tuesday following the termination of said term of the Superior Court, as fixed by law. All sessions of said County Court shall be held in the court house of the county in which said court is established.

SEC. 19. In the event of the appointment of a licensed lawyer as judge or prosecuting attorney of said County Court, nothing in this Act shall prevent the said judge or the prosecuting attorney appointed under the provisions of this Act from practicing law in matters in which he is no way connected by reason of his said office, or in courts in the State in matters which have not been heard or will not be heard in the County Court of which he is an officer.

SEC. 20. Nothing in this Act shall be construed to repeal, alter, or amend any law heretofore enacted authorizing the establishment of county courts in the several counties of the State, but this Act shall be construed to be in addition to and supplemental to such acts, and any court established under the provisions of this Act shall be restricted and limited to all the provisions herein contained.

SEC. 21. That this Act shall not apply to the counties of Alamance, Alexander, Alleghany, Ashe, Beaufort, Bertie, Bladen, Brunswick, Buncombe, Cabarrus, Camden, Caswell, Catawba, Chowan, Clay, Cleveland, Craven, Cumberland, Currituck, Dare, Davidson, Davie, Duplin, Durham, Edgecombe, Franklin, Greene, Harnett, Haywood, Henderson, Hertford, Hoke, Hyde, Iredell, Jackson, Johnston, Lincoln, Macon, Madison, Montgomery, New Hanover, Northampton, Orange, Pamlico, Pasquotank, Perquimans, Pitt, Randolph, Robeson, Rockingham, Rowan, Sampson, Scotland, Stanly, Surry, Swain, Transylvania, Vance, Wake, Warren, Watauga, Wayne, Wilkes, Yadkin, Yancey and Richmond.

SEC. 22. All laws and clauses of laws in conflict with this Act to the extent of such conflict are hereby repealed.

SEC. 23. This Act shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1931.

CHAPTER 90

AN ACT TO AMEND CHAPTER FORTY-ONE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AS HERETOFORE AMENDED BY CHAPTER ONE HUNDRED TWENTY-SEVEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, IN RELATION TO MATURITIES OF BONDS OF THE STATE FOR THE CONSTRUCTION OF A BRIDGE ACROSS THE CAPE FEAR RIVER AT WILMINGTON.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter forty-one of the Public Laws of one thousand nine hundred twenty-seven, as heretofore amended by section one of chapter one hundred twenty-seven of the Public Laws of one thousand nine hundred twenty-nine, be and the same is hereby again amended by striking out the words and figures "nineteen hundred and thirty-two (1932)" and inserting in lieu thereof the words and figures "nineteen hundred and thirty-four (1934)"; and that the said section be further amended by striking out the words and figures "nineteen hundred and forty-five (1945)" and inserting in lieu thereof the words and figures "nineteen hundred and fifty-four (1954)", the intent of this amendment being to provide that the one million two hundred and fifty thousand dollars (\$1,250,000.00) bonds of the State, authorized by said Act for the construction of the bridge across the Cape Fear River at Wilmington, shall mature in annual installments on the first day of January, beginning not later than nineteen hundred and thirty-four (1934) and running not longer than nineteen hundred and fifty-four (1954), the amount of each annual installment to be fixed by the Governor and Council of State.

Ch. 41, Public Laws 1927; and ch. 127, Public Laws 1929, amended.

Maturity dates of bonds for bridge over Cape Fear River at Wilmington.

Installments to be fixed by Governor and Council of State.

SEC. 2. That this Act shall be in force and effect from and after its ratification.

Ratified this the 10th day of March, A. D. 1931.

CHAPTER 91

AN ACT TO AMEND SECTION THREE THOUSAND FOUR HUNDRED AND ONE OF THE CODE OF ONE THOUSAND NINE HUNDRED AND NINETEEN, EXEMPTING NASH COUNTY FROM THE PAYMENT TO THE SHERIFF OF ANY SUM FOR SEIZING DISTILLERIES.

The General Assembly of North Carolina do enact:

C. S. 3401, amended, terminating payment of fees for seizing distilleries in Nash County.

Ch. 121, Public-Local Laws ex-1921, repealed.

No further such payments to be made.

SECTION 1. That section three thousand four hundred and one of the Code of one thousand nine hundred and nineteen be amended by adding at the end of said section the following: "Provided the provisions of this act shall not apply to Nash County."

SEC. 2. That chapter one hundred and twenty-one of the Public-Local Laws, extra session of one thousand nine hundred and twenty-one, be and the same is hereby repealed.

SEC. 3. That the commissioners of Nash County shall not hereafter pay the sheriff or other officer any sum whatsoever for seizing distilleries in Nash County.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 10th day of March, A. D. 1931.

CHAPTER 92

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER ONE HUNDRED AND TWENTY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO TERMS OF COURT OF TYRRELL COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443; and ch. 123, Public Laws 1927, amended, relating to terms of Tyrrell County Superior Court.

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes as amended by chapter one hundred and twenty-three of the Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by striking out the word "twelfth" in line two of said section and inserting in lieu thereof the word "fifteenth." For this term of court the Governor may appoint a judge to hold the same from among the regular, special or emergency judges.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after the ratification of this act.

Ratified this the 11th day of March, A. D. 1931.

CHAPTER 93

AN ACT TO AMEND SECTION SIX THOUSAND FIFTY-FOUR ARTICLE SEVENTEEN CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PLACE DAVIE AND MITCHELL COUNTIES UNDER THE STATE PRIMARY LAW, FOR THE PURPOSE OF NOMINATING CANDIDATES FOR EACH AND EVERY POLITICAL PARTY FOR THE SEVERAL COUNTY OFFICES IN DAVIE AND MITCHELL COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand fifty-four of article seventeen of the Consolidated Statutes of North Carolina, be and the same is hereby amended as follows: Strike out the word "Davie" after the word "Davidson" and before the word "Duplin" in line six of said section six thousand fifty-four, and the word "Mitchell" after the word "McDowell" and before the word "Montgomery" in line seven of said section six thousand fifty-four.

C. S. 6054, amended, placing Davie and Mitchell Counties under State-wide Primary Law.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 11th day of March, A. D. 1931.

CHAPTER 94

AN ACT TO REPEAL CHAPTER ONE HUNDRED AND FIFTY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, AND TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO COURTS OF PITT COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and fifty-three of the Public Laws of one thousand nine hundred and twenty-nine be and the same is hereby repealed. Ch. 153, Public Laws 1929, repealed.

C. S. 1443,
amended, as to
terms of Superior
Court in Pitt
County.

SEC. 2. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting in line six of the paragraph relating to Pitt County between the words "cases" and "eleventh" the words "ninth Monday after the first Monday in March to continue for one week for the trial of civil cases;" and by adding at the end of said paragraph the words "eleventh Monday after the first Monday in September to continue for one week for the trial of civil cases." And for these two terms the Governor may appoint a judge to hold the same from among the regular or emergency judges.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1931.

CHAPTER 95

AN ACT TO REPEAL SECTIONS TWO THOUSAND FOUR HUNDRED EIGHTY-TWO, TWO THOUSAND FOUR HUNDRED EIGHTY-THREE AND TWO THOUSAND FOUR HUNDRED EIGHTY-FOUR OF CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO PRICES TO BE CHARGED BY TIME MERCHANTS.

The General Assembly of North Carolina do enact:

C. S. 2482, 2483
and 2484, amended,
as to price
charged by time
merchants in
Scotland and
Columbus
Counties.

SECTION 1. That the provisions of sections two thousand four hundred eighty-two, two thousand four hundred eighty-three and two thousand four hundred and eighty-four, Consolidated Statutes of North Carolina, be and the same are hereby repealed in so far as they apply to Scotland and Columbus Counties.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1931.

CHAPTER 96

AN ACT RELATING TO TERMS OF SUPERIOR COURT
IN THE NINTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter twenty-seven, of the Public Laws of nineteen hundred and twenty-nine, relating to the courts of Bladen County and so much of section one thousand four hundred forty-three of the North Carolina Code of nineteen hundred and twenty-seven, relating to the courts of Bladen, Cumberland, Hoke and Robeson counties, be so amended as to read as follows:

Bladen—Eighth Monday before the first Monday in March for the trial of civil cases, and the trial of criminal cases where bills have been found, and cases on appeal from the Recorder's Court and courts of Justices of the Peace; the first Monday after the first Monday in March for the trial of criminal cases only; the eighth Monday after the first Monday in March for the trial of civil cases only; the fourth Monday before the first Monday in September for the trial of civil cases only; the second Monday after the first Monday in September for the trial of criminal cases only. Said courts to continue for one week unless the business is sooner disposed of, and grand juries to be summoned only for the March and October terms of court *Provided*, that if the necessity should arise, and the County Commissioners of Bladen County should so determine and order, a grand jury may be summoned by said commissioners for the January terms of court; and such grand jury so summoned shall have, perform and exercise all of the powers and duties of regular grand juries herein provided for the March and October terms of court. At any term for the trial of criminal cases, civil cases may be tried by consent.

Bladen County.

Grand jury.

Cumberland—Seventh Monday before the first Monday in March; first Monday in March (judge to be assigned); thirteenth Monday after the first Monday in March; first Monday before the first Monday in September; eleventh Monday after the first Monday in September, each for criminal cases only. Third Monday before the first Monday in March; third Monday after the first Monday in March; ninth Monday after the first Monday in March; third Monday after the first Monday in September; seventh Monday after the first Monday in September, each to continue for two weeks, for civil cases only. At all criminal terms of court civil trials which do not require a jury may be heard by consent of

Cumberland County.

Ch. 27, Public Laws 1929, and C.S. 1443, amended, as to terms of Superior Court in 9th Judicial District.

the parties, and motions may be heard upon ten days notice to the adverse party prior to said term.

Hoke County.

Hoke—Sixth Monday before the first Monday in March; seventh Monday after the first Monday in March; second Monday before the first Monday in September, to continue for one week; and tenth Monday after the first Monday in September.

Robeson County.

Robeson—Fifth Monday before the first Monday in March; two weeks for trial of criminal cases; first Monday before the first Monday in March, for trial of civil cases, two weeks; fifth Monday after the first Monday in March, one week for trial of civil cases; sixth Monday after the first Monday in March, one week for the trial of criminal cases in which the defendants are in jail; eleventh Monday after the first Monday in March, two weeks for the trial of civil cases; fourteenth Monday after the first Monday in March, one week for the trial of civil cases; fifteenth Monday after the first Monday in March for the trial of criminal cases in which the defendants are in jail; eighth Monday before the first Monday in September, one week for the trial of civil cases; third Monday before the first Monday in September, one week for the trial of criminal cases; first Monday in September, two weeks for the trial of civil cases; fifth Monday after the first Monday in September, one week for the trial of criminal cases; sixth Monday after the first Monday in September, one week for the trial of civil cases; ninth Monday after the first Monday in September, one week for the trial of criminal cases; thirteenth Monday after the first Monday in September, two weeks for the trial of civil cases; fifteenth Monday after the first Monday in September, one week for the trial of criminal cases. At all criminal terms all motions and divorce cases may be heard, and jury trials in all civil cases may be heard by consent. The Grand Jury will not convene at any criminal term of said courts after the January term of each year, unless the Solicitor of the Ninth Judicial District shall prior to said court notify the sheriff of Robeson County to assemble the Grand Jury for the next succeeding term.

Grand jury.

Secretary of
State to distribute
copies of act.

SEC. 2. The Secretary of State shall send a certified copy of this act to the Resident Judge, to the Presiding Judge and to the Solicitor of the Ninth Judicial District, and also to the Clerks of the Superior Court of Bladen, Cumberland, Hoke and Robeson Counties as soon as practicable after the passage of the act.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of March, A. D. 1931.

CHAPTER 97

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED THIRTY-FOUR, VOLUME THREE, CONSOLIDATED STATUTES, SO AS TO PROVIDE SIX MONTHS GRAND JURY IN JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and thirty-four of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting before the word "Nash" in line three of said section the word "Johnston."

C. S. 2334, amended, providing for six months grand jury in Johnston County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.

CHAPTER 98

AN ACT TO CREATE THE COMMISSION FOR THE IMPROVEMENT OF THE LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. A commission to be known as the Commission for the Improvement of the Laws is hereby established.

Commission for the improvement of the Laws.

SEC. 2. Said commission shall consist of the attorney-general, the chairman of each of the committees on Judiciary of the Senate and the House of Representatives of the General Assembly, and the following additional members to be appointed by the Governor on the basis of their interest in and competency for the study of law reform: two members who shall be appointed from the Justices of the Supreme Court and/or the Judges of the Superior Courts; two members who shall be active practitioners in the trial and appellate courts; three members who shall be appointed from the faculties of law in the various universities in this State; and two members, not attorneys at law, who shall be men of proven ability in other occupations.

Ex-officio members.

Other members appointed by Governor.

SEC. 3. The attorney-general shall be a member of the commission during such time as he shall serve as attorney-general. The respective chairmen of the committees on judiciary shall hold office as members of the commission from their appointment as chairmen during the session of the General Assembly at which they were appointed and continuously thereafter until their successors as chairmen shall

Terms of office.

be appointed by the presiding officers of the next General Assembly, which successors shall in like manner become ex-officio members of said commission. The other members of said commission shall serve from the dates of their appointment until the conclusion of the term of office of the Governor appointing them, or until their successors shall be appointed and qualified.

Chairman and
Executive
Secretary.

SEC. 4. The Governor shall designate one of the members of such commission as the chairman and another as the executive secretary of the commission.

Vacancy ap-
pointments.

SEC. 5. The Governor shall have power to fill vacancies among the unofficial members occasioned by death, resignation or otherwise.

Meetings of
Commission.

SEC. 6. It shall be the duty of such commission to meet twice annually, or more often at the call of the chairman, to consider proposals for the betterment of the law, both substantive and procedural, to conduct such research and investigation as may be appropriate therefor, and to recommend to the General Assembly such specific changes in the existing law as it deems expedient.

Report and
recommendations
to General
Assembly.

SEC. 7. In advance of each regular session of the General Assembly, the commission shall prepare a report and shall embody the recommendation of the commission with drafts of proposed bills, and the reasons for the same, and copies of such report shall be sent to each member of the General Assembly not less than thirty days before the beginning of such session.

To serve without
pay.

SEC. 8. The members of the commission shall serve without compensation.

SEC. 9. This act shall take effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.

CHAPTER 99

AN ACT TO AMEND CHAPTER TWO HUNDRED AND ONE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, REQUIRING COUNTY OFFICIALS TO MAKE CONTRACTS FOR AUDITING AND TO STANDARDIZE BOOKKEEPING SYSTEMS SO AS TO INCLUDE OFFICIALS OF CITIES, TOWNS, AND SPECIAL CHARTER DISTRICTS.

Ch. 201, Public
Laws 1929,
amended, to make
contracts for
auditing apply to
municipalities
and special charter
districts.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of chapter two hundred and one of the Public Laws of one thousand nine hundred twenty-nine be and the same is hereby amended by inserting after

the word "officials" in line two, a comma and the following words, "or the governing body or officials of any city, town, special charter district or other sub-division;" and by inserting a comma after the word "auditor" in line four and by striking out the word "or" before the word "county" in line five and by inserting a comma and the following words after the word "accountant" in line five of said section, "municipal accountant or other similar officer;" and by inserting after the word "county" and before the word "the" in line six of said section the words, "city, town, special charter district or other sub-division;" and by substituting for the words "County Government Advisory Commission" in lines six and seven of said section one the words, "Director of Local Government;" and by substituting for the words "County Government Advisory Commission" in lines eight and nine of said section one the words, "Director of Local Government."

SEC. 2. That section two of chapter two hundred and one of the Public Laws of one thousand nine hundred twenty-nine be and the same is hereby amended by inserting a comma and the following words after the word "county" in line four: "city, town, special charter district or other sub-division;" and by substituting for the words "County Government Advisory Commission" in lines five and six of said section two the words "Director of Local Government;" and by substituting for the words "County Government Advisory Commission" in line nine of said section two the words "Director of Local Government;" and by inserting a comma after the word "commissioners" and striking out the word "or" before the word "board" in line eleven of said section two; and by inserting after the word "education" and before the word "and" in line twelve of said section two the following words: "or such governing body of a city, town, special charter district or other sub-division;" and by substituting for the words "County Government Advisory Commission" in lines fifteen and sixteen of said section two, the words "Director of Local Government."

Law again
amended to
like effect.

SEC. 3. That section three of chapter two hundred and one of the Public Laws of one thousand nine hundred and twenty-nine be and the same is hereby amended by inserting a comma and the following words after the word "county" in line two: "cities, towns, special charter districts and other sub-divisions;" and by substituting for the words "County Government Advisory Commission" in line five of said section two the words "Director of Local Government;" and by inserting a comma and the following words after the word "counties" in line five of said section three: "cities, towns, special charter

Law again
amended to
like effect.

districts and other sub-divisions;" and by substituting for the words "the County Government Advisory Commission" in line seven of said section three the words "and approved by the Director of Local Government."

Law again
amended to
like effect.

SEC. 4. That section four of chapter two hundred and one of the Public Laws of one thousand nine hundred twenty-nine be and the same is hereby amended by striking out the word "or" and inserting a comma after the word "auditor" in line two and by inserting a comma and the following words after the word "accountant" in said line two of said section four: "municipal accountant or other similar officer;" and by inserting a comma after the word "Education" and by striking out the words "or other county officials" in line four of said section four and by inserting in lieu thereof the words, "the governing body of any city, town, special charter district or other subdivision, or the officials thereof;" and by substituting for the words "County Government Advisory Commission" in line eight of said section four the words "Director of Local Government;" and by substituting for the words "County Government Advisory Commission" in lines nine and ten of said section four the words "Director of Local Government."

Law again
amended to
like effect.

SEC. 5. That chapter two hundred and one of the Public Laws of one thousand nine hundred twenty-nine be and the same is hereby amended by changing sections five and six thereof to read as sections six and seven and by inserting the following:

Approval of all
claims for audit-
ing to be approved
by Director of
Local Government.

"SEC. 5. That all bills or claims presented to the governing body of any county, city, town or special charter district for the payment of any public or certified public accountant or auditor for the performance of any service as may be agreed upon in accordance with the provisions of this act shall be approved by the Director of Local Government, and it shall be unlawful for any of such governing bodies to pay or permit the payment of such bill or claim out of any public funds without first securing the said approval of said Director of Local Government."

Conflicting laws
repealed.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act shall be and the same are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.

CHAPTER 100

AN ACT TO AMEND CHAPTER NINETY-ONE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, DESIGNATED AS "AN ACT TO PROVIDE IMPROVED METHODS OF COUNTY GOVERNMENT," SO AS TO PROVIDE INCREASED DUTIES AND POWERS OF THE COUNTY GOVERNMENT ADVISORY COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter ninety-one of the Public Laws of one thousand nine hundred twenty-seven be and the same is hereby amended by striking out all of sections fourteen, fifteen, sixteen, seventeen, eighteen and nineteen and by inserting in lieu thereof the following:

Ch. 91, Public
Laws 1927,
amended.

"SEC. 14. (The terms 'unit,' or 'local unit,' as the same are used in this act, shall be construed to mean 'unit' as defined in section two of the Local Government Act of one thousand nine hundred thirty-one). It shall be the duty of the Director of Local Government to visit the local units of government in the State, and to advise and assist the governing bodies and other officers of said units in providing a competent, economical and efficient administration; to suggest approved methods for levying and collecting taxes and other revenues; to suggest such changes in the organization of local units of government as will best promote the public interests, and to render assistance in carrying the same into effect.

Director of Local
Government to
visit local units
and offer aid in
establishing com-
petent adminis-
tration.

"SEC. 15. The Director of Local Government shall have the power to devise and prepare for use in the local units uniform accounting and recording systems, together with blanks, books, and necessary methods; uniform classifications of revenue and expenditures, and uniform budget blanks and forms; to revise or prescribe, in his discretion, the records of any department or office of the local unit in order to conform to orderly accounting procedure; to transfer all or any part of the financial records of any department or office of the unit, including school records, to the office of the county accountant, municipal accountant, or other similar officer, and to require said county accountant, municipal accountant, or other similar officer to furnish, at any time, monthly or annual statements to the office of the Director of Local Government in Raleigh or to any department, office, or board of the unit, showing financial conditions or budget position at any date and financial operations covering any period on forms prescribed by said Director of Local Government.

Director to devise
uniform account-
ing and recording
systems.

Regular state-
ments from units
to Director.

The Director shall have the power to require the use of such systems, books, forms, classifications and budgets as provided herein by officers or employees of local units, and to enforce the use of the same. Where the accounting system of any unit shall in part or in whole substantially meet the requirements of uniformity as prescribed by the Director of Local Government, the Director may, in his discretion, approve or modify such systems as he may deem necessary.

Director to inspect and supervise the keeping of records.

"SEC. 16. The Director of Local Government shall have the power to inspect or supervise the keeping of the records of any department or office of any local unit for the purpose of determining that such records are being properly kept and that public money is being properly accounted for, and it shall be unlawful for any officer or employee to fail or refuse to turn over such records or give access to same and give such other information which may be requested of him and relating to the records of his office to the Director or his representative upon request of said Director or representative.

Unlawful for local officers not to furnish Director with requested information.

Violation of act made misdemeanor.

"SEC. 17. Any officer or employee of any local unit who shall fail or refuse to observe the provisions of sections fifteen and sixteen of this act shall be guilty of a misdemeanor punishable by fine or imprisonment, or both, in the discretion of the court."

Law again amended.

SEC. 2. That chapter ninety-one, Public Laws of one thousand nine hundred twenty-seven, be and the same is hereby amended by changing sections twenty, twenty-one, twenty-two, twenty-three and twenty-four to read as sections eighteen, nineteen, twenty, twenty-one and twenty-two respectively.

Director to proceed at once with installation of uniform accounting and recording systems.

SEC. 3. That as soon as practicable after the ratification of this act it shall be the duty of the Director of Local Government to proceed, as rapidly as possible, with the installation of uniform records and systems of accounting in each and every local unit of the State.

Conflicting laws repealed.

SEC. 4. That all laws and clauses of laws, whether general or special, in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.

CHAPTER 101

AN ACT TO AMEND THE CONSOLIDATED STATUTES BY ADDING SECTION THERETO TO BE NUMBERED FIVE THOUSAND ONE HUNDRED TWENTY-SIX-A, REQUIRING ALL CHECKS GIVEN BY TOBACCO WAREHOUSES FOR THE PURCHASE OF LEAF TOBACCO TO BE MADE PAYABLE TO ORDER.

The General Assembly of North Carolina do enact:

SECTION 1. That the Consolidated Statutes be amended by adding thereto a section to be number five thousand one hundred twenty-six-A, as follows: Section five thousand one hundred twenty-six-A: The proprietor of each and every warehouse shall pay for all tobacco sold in said warehouse either in cash or by giving to the seller a check payable to his order in his full name or in his surname and initials and it shall be unlawful to use any other method.

C. S. 5126, amended, requiring tobacco warehouses to make checks for purchases of leaf tobacco payable to order.

SEC. 2. This Act shall be in force from and after the first day of July, one thousand nine hundred and thirty-one.

Effective July 1, 1931.

Ratified this the 12th day of March, A. D. 1931.

CHAPTER 102

AN ACT TO AUTHORIZE DECLARATORY JUDGMENTS.

The General Assembly of North Carolina do enact:

SECTION 1. *Scope.* Courts of record within their respective jurisdictions shall have power to declare rights, status, and other legal relations, whether or not further relief is or could be claimed. No action or proceeding shall be open to objection on the ground that a declaratory judgment or decree is prayed for. The declaration may be either affirmative or negative in form and effect; and such declarations shall have the force and effect of a final judgment or decree.

Courts of record permitted to enter declaratory judgments of rights, status and other legal relations.

SEC. 2. *Power of construction.* Any person interested under a deed, will, written contract or other writings constituting a contract, or whose rights, status or other legal relations are affected by a statute, municipal ordinance, contract or franchise, may have determined any question of construction or validity arising under the instrument, statute, ordinance, contract, or franchise, and obtain a declaration of rights, status, or other legal relations thereunder. A contract may be construed either before or after there has been a breach thereof.

Courts given power of construction of all instruments.

SEC. 3. *Who may apply for a declaration.* Any person interested as or through an executor, administrator, trustee, guardian or other fiduciary, creditor, devisee, legatee, heir,

Any interested person may apply for declaration.

next of kin, or cestui que trust, in the administration of a trust, or of the estate of a decedent, an infant, lunatic, or insolvent, may have a declaration of rights or legal relations in respect thereto: (a) To ascertain any class of creditors, devisees, legatees, heirs, next of kin or others; or (b) To direct the executors, administrators, or trustees to do or abstain from doing any particular act in their fiduciary capacity; or (c) To determine any question arising in the administration of the estate or trust, including questions of construction of wills and other writings.

Enumeration of declarations not exclusive.

SEC. 4. *Enumeration not exclusive.* The enumeration in sections two and three does not limit or restrict the exercise of the general powers conferred in section one in any proceedings where declaratory relief is sought, in which a judgment or decree will terminate the controversy or remove an uncertainty.

Court given discretion in refusal to enter declaratory judgments.

SEC. 5. *Discretion of court.* The court may refuse to render or enter a declaratory judgment or decree where such judgment or decree, if rendered or entered, would not terminate the uncertainty or controversy giving rise to the proceeding.

All orders subject to review.

SEC. 6. *Review.* All orders, judgments and decrees under this act may be reviewed as other orders, judgments and decrees.

Supplemental relief may be prayed for after judgment.

SEC. 7. *Supplemental relief.* Further relief based on a declaratory judgment or decree may be granted whenever necessary or proper. The application therefor shall be by petition to a court having jurisdiction to grant the relief. If the application be deemed sufficient, the court shall, on reasonable notice, require any adverse party whose rights have been adjudicated by the declaratory judgment or decree, to show cause why further relief should not be granted forthwith.

Notice to adverse party.

Proper parties.

SEC. 8. *Parties.* When declaratory relief is sought, all persons shall be made parties who have or claim any interest which would be affected by the declaration, and no declaration shall prejudice the rights of persons not parties to the proceedings. In any proceeding which involves the validity of a municipal ordinance or franchise, such municipality shall be made a party, and shall be entitled to be heard, and if the statute, ordinance or franchise is alleged to be unconstitutional, the attorney general of the State shall also be served with a copy of the proceeding and be entitled to be heard.

Hearing where unconstitutionality is pleaded.

Jury trial on issues of fact.

SEC. 9. *Jury trial.* When a proceeding under this act involves the determination of an issue of fact, such issue may be determined in the same manner as issues of fact are tried and determined in other civil actions in the court in which the proceeding is pending.

SEC. 10. *What judge may hear the proceeding.* Proceedings under this act shall stand for trial at a term of court, as in other civil actions. If no issues of fact are raised, or if such issues are raised and the parties waive a jury trial, by agreement of the parties the proceedings may be heard before any judge of the Superior Court. If in such case the parties do not agree upon a judge for the hearing, then upon motion of the plaintiff the proceeding may be heard by the resident judge of the district, or the judge holding the courts of the district, or by any judge holding a term of the Superior Court within the district. Such motion shall be in writing, with ten days notice to the defendant, and the judge so designated shall fix a time and place for the hearing and notify the parties. Upon notice given, the Clerk of the Superior Court in which the action is pending shall forward the papers in the proceeding to the judge designated. The hearing by the judge shall be governed by the practice for hearing in other civil actions before a judge without a jury. The term "Superior Court Judge" used in this section shall include emergency and special judges of the Superior Court.

Hearing before judge where no issues of fact are raised or by waiving jury trial.

Notice to defendant.

Special judges may hear.

SEC. 11. *Costs.* In any proceeding under this act the court may make such award of costs as may seem equitable and just.

Awarding of costs.

SEC. 12. *Construction.* This act is declared to be remedial; its purpose is to settle and to afford relief from uncertainty and insecurity with respect to rights, status, and other legal relations, and it is to be liberally construed and administered.

Act construed liberally.

SEC. 13. *Words construed.* The word "person" wherever used in this act, shall be construed to mean any person, partnership, joint stock company, unincorporated association, or society, or municipal corporation or other corporation of any character whatsoever.

Word "person" construed.

SEC. 14. *Provisions severable.* The several sections and provisions of this act, except sections one and two, are hereby declared independent and severable, and the invalidity, if any, of any part or feature thereof shall not affect or render the remainder of the act invalid or inoperative.

Constitutional parts of act upheld.

SEC. 15. *Uniformity of interpretation.* This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it, and to harmonize, as far as possible, with Federal laws and regulations on the subject of declaratory judgments and decrees.

Act interpreted with regard for uniformity.

SEC. 16. *Short title.* This act may be cited as the Uniform Declaratory Judgment Act.

Short title.

SEC. 17. *Time of taking effect.* This act shall take effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.

CHAPTER 103

AN ACT TO PROVIDE AN ALTERNATE JUROR IN CERTAIN CASES.

The General Assembly of North Carolina do enact:

Superior Court Judge, in protracted trial, may order extra or alternate juror empaneled.

Challenges.

Compensation and duties.

Alternate juror takes place of any other juror who may become incapacitated.

Conflicting laws repealed.

Effective July 1, 1931.

SECTION 1. That in the trial in the Superior Court of any case, civil or criminal, when it appears to the judge presiding that the trial is likely to be protracted, upon direction of the judge after the jury has been duly impaneled and sworn, an additional or alternate juror shall be selected in the same manner as the regular jurors in said case were selected, but each party shall be entitled to two peremptory challenges as to such alternate juror; such additional or alternate juror shall likewise be sworn and seated near the jury, with equal opportunity for seeing and hearing the proceedings and shall attend at all times upon the trial with the jury and shall obey all orders and admonitions of the court to the jury and, when the jurors are ordered kept together in any case, said alternate juror shall be kept with them. Such additional or alternate juror shall be liable as a regular juror for failure to attend the trial or to obey any order or admonition of the court to the jury, shall receive the same compensation as other jurors, and except as hereinafter provided shall be discharged upon the final submission of the case to the jury. If before the final submission of the case to the jury a juror becomes incapacitated or disqualified he may be discharged by the judge, in which case, or if a juror dies, upon the order of the judge said additional or alternate juror shall become one of the jury and serve in all respects as though selected as an original juror.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-one.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 104

AN ACT TO AMEND SECTION TWO OF ARTICLE THIRTEEN OF THE CONSTITUTION, AS IT RELATES TO THE SUBMISSION TO THE PEOPLE OF AMENDMENTS.

The General Assembly of North Carolina do enact, three-fifths of each House of the General Assembly concurring:

SECTION 1. That section two of article thirteen of the Constitution be, and the same is, hereby amended, so as to read as follows:

Sec. 2, art. 13,
Constitution,
amended.

"Section 2. *How the Constitution may be amended.* No part of the Constitution of this State shall be altered unless the bill to alter the same shall have been agreed to by three-fifths of each House of the General Assembly. And the amendment or amendments, so agreed to, shall be submitted either at the next general election, or at a special election to be called for the purpose, as the General Assembly may determine, to the qualified voters of the whole State, in such manner as may be prescribed by law. And in event of their adoption by a majority of the votes cast, such amendment or amendments shall become a part of the Constitution of this State."

Method of amend-
ing Constitution.

Three-fifths vote of
each House of
General Assembly.

SEC. 2. That this amendment shall be submitted at the next general election to the qualified voters of the State in the same manner and under the same rules and regulations as provided in the law governing general elections in the State.

Majority vote of
electorate.

Submission of this
amendment at next
general election.

SEC. 3. That the ballots which the electors shall vote shall be printed in the form provided in sub-section (e) of section nine, chapter one hundred sixty-four, Public Laws, one thousand nine hundred and twenty-nine, with amendments thereto, if any, and shall be voted in the manner therein provided, except that the official ballot on constitutional amendment shall be identified by the *fac simile* of the signature of the chairman of the State Board of Elections.

Ballots.

SEC. 4. This election shall be held and the vote returned, compared, counted and canvassed and the result announced under the same rules and regulations as provided by the laws governing general elections; and that if the majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify said amendment under the seal of the State to the Secretary of State, who shall enroll the said amendment, so certified, among the permanent records of his office.

Canvassing of
returns.

Certification of
adoption of amend-
ment.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 105

AN ACT TO AMEND CHAPTER TWO HUNDRED AND SEVENTY-EIGHT OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, WITH RESPECT TO OPEN SEASON FOR SQUIRRELS, RACCOONS AND O'POSSUMS.

The General Assembly of North Carolina do enact:

Ch. 278, Public
Laws 1929,
amended.

Open season for
squirrel.

Open season for
raccoon and
o'possum.

Conflicting laws
repealed.

SECTION 1. That section five of chapter two hundred and seventy-eight of the Public Laws of one thousand nine hundred and twenty-nine be, and the same is hereby, amended by striking out all of lines eleven to sixteen inclusive and inserting in lieu thereof the following: "The open season for taking squirrel shall be from September first to January fifteenth, inclusive."

SEC. 2. By adding after the word "fifteenth" in line forty-seven the following proviso: "*Provided*, that the season for taking raccoon and o'possum with dog shall be open from October fifteenth to February fifteenth, in all counties."

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 106

AN ACT TO REGULATE THE SALE OF "MIXED FEED OATS" IN NORTH CAROLINA.

Preamble: Sale in
State of "mixed
feed oats."

Whereas, there is now being sold in North Carolina a feed material known as "mixed feed oats"; and,

Whereas, this material seems to be composed of little else than screenings from the elevators in the spring wheat sections of the United States and contains only weed seeds, wild oats, and trash; and is not required by Federal standards to contain any cultivated oats whatever; and indeed rarely does ever contain more than a trace of cultivated oats; and,

Dangerous to live
stock.

Whereas, frequent complaints have come to the Department of Agriculture of having had mules and horses die from having eaten this material which, at best, has a very low feeding value and contains an excessive amount of woody fiber difficult to masticate and more difficult to digest, endangering the lives of the animals not only from the effects of malnutrition, but also from excessive irritation of the stomach and the intestines of said animals; and,

Whereas, this material contains many weed seeds, some of which are noxious, which in an unground condition will pass through the intestines of animals and become a source of new weed contamination of the grain fields of North Carolina; *therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm, or corporation to sell, or offer or expose for sale or distribution within the State the feeding material known as "mixed feed oats" unless it first be ground.

Unlawful to sell unless feed is first ground.

SEC. 2. The duty of enforcing this act and carrying out its provisions and requirements shall be vested in the Commissioner of Agriculture. The Department of Agriculture shall adopt such rules and regulations as may be necessary for the efficient enforcement of this act.

Act to be enforced by Commissioner and Department of Agriculture.

SEC. 3. Every violation of the provisions of this act shall be deemed a misdemeanor and punishable by a fine not to exceed one hundred dollars.

Violation made misdemeanor; fine.

SEC. 4. All laws and clauses of laws conflicting with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be enforced from and after its ratification.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 107

AN ACT TO AMEND SECTION FIVE THOUSAND ONE HUNDRED AND SEVENTY-SEVEN OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED AND NINETEEN, RELATING TO RESERVE FUND IN BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand one hundred and seventy-seven, of the Consolidated Statutes, be amended by eliminating the entire section, and substituting in lieu thereof the following:

C. S. 5177, amended.

"Every building and loan association doing business in this State shall be authorized to issue as many series or classes and kinds of shares and at such stated periods as may be provided for in its charter or by-laws: *Provided*, the dividends on paid-up stock shall be less than the association is earning and may have the right to share in the dividends between the rate paid and the earned per centum. Every association shall at all times have on hand, investments in obligations of

Dividends on building and loan shares.

Reserve fund required is 5% of paid-up stock.

New loans not to be made when reserve falls below requirement.

Effective January 1, 1932.

Conflicting laws repealed.

the United States Government or the Government of the State of North Carolina, or on deposit in such bank or banks as may have been approved by a majority of the entire Board of Directors, immediately available funds in an amount equal to at least five per centum of the aggregate amount of paid-up stock outstanding; as shown by the books of the association. When the aggregate of investments or funds in hand or on deposit as herein provided, fall below the amount required under this section, the association shall make no new loans until the required amount has been accumulated: *Provided*, this act shall not take effect until January first, nineteen hundred and thirty-two.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 108

AN ACT TO AMEND SECTION SIX THOUSAND FIFTY-FOUR OF CONSOLIDATED STATUTES SO AS TO PROVIDE FOR THE NOMINATION OF COUNTY AND MUNICIPAL OFFICERS AND MEMBERS OF THE GENERAL ASSEMBLY BY PRIMARY IN WILKES COUNTY.

The General Assembly of North Carolina do enact:

C. S. 6054, amended.

SECTION 1. That section six thousand fifty-four of the Consolidated Statutes be and the same is hereby amended by striking out the word "Wilkes" in the ninth line of said section.

Wilkes County municipal officers to be nominated and elected by primary.

SEC. 2. That all elections held or called by any city or incorporated town in Wilkes County shall be held under, governed by and controlled by the election laws in force at the time of such election governing general or county elections. The judges of election in the voting precincts of the city or town shall be appointed by the county board of elections as provided in Consolidated Statutes five thousand nine hundred sixty-nine, except that such judges of election shall be appointed on or before the last Monday in March, in which year the election is to be held. If there is only one voting precinct in a particular town, the judges of election, together with the registrar, at such precinct, shall constitute the Board of Canvassers of said town. This board, at the conclusion of such election, shall declare the result and certify

Judges of election.

Board of Canvassers.

the same to the governing authorities of the particular town. If there are more than two voting precincts in the particular town, the Board of Canvassers shall be composed of the registrars in each of the precincts and one judge of elections from each precinct to be selected by the registrar and other judge of elections. The said county board of elections shall also select the third Saturday before the primary and election hereinafter provided for, and biennially thereafter, one person who shall act as registrar and two judges for each ward or precinct in the particular town. The names of these persons, so selected, shall be posted at the front door of the municipal building or mayor's office in the particular town and each one of them shall be notified personally. Immediately upon such appointment, such registrars shall open the registration books at the place fixed by the county board of elections for the registration of voters for the ensuing primary and election. Such primary shall be held on the third Monday before the election is to be held on the first Tuesday after the first Monday in May, one thousand nine hundred and thirty-one, and every two years thereafter.

Registrars and judges.

Registration.

Time of primary and election.

Candidates for the nomination of town offices shall file their applications, accompanied by a fee of two dollars, to the county board of elections at least five days before the holding of such primary. The registrar and judges of each precinct shall count the votes and certify the same, as hereinbefore provided, not later than twelve o'clock of the day succeeding the primary. Any person obtaining the plurality of votes for a particular office shall be declared by said Board of Canvassers the nominee of that particular office. Both the primary and the elections shall be held as far as they may be in accordance with the provisions of chapter one hundred and sixty-four of the Public Laws of one thousand nine hundred and twenty-nine. The date of holding regular municipal elections in Wilkes County shall be that fixed by section two thousand six hundred and fifty of the Consolidated Statutes of one thousand nine hundred and nineteen.

Filing of candidacies.

General laws to apply.

SEC. 3. That chapter one hundred and sixty-four of the Public Laws of one thousand nine hundred and twenty-nine shall apply to the said elections and primaries in said county: *Provided*, the date of holding primaries for such elections shall be, for preliminary primary, four weeks prior to such elections, and final primary two weeks prior to such elections.

Ch. 164, Public Laws 1929, amended, adding Wilkes County to act.

Dates of primaries.

SEC. 4. That all laws and clauses of laws contrary to this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 109

AN ACT TO AMEND SECTION FIVE THOUSAND ONE HUNDRED AND EIGHTY OF THE CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED AND NINETEEN, RELATING TO MUTUALITY OF BUILDING AND LOAN ASSOCIATIONS.

The General Assembly of North Carolina do enact:

C. S. 5180,
amended.

SECTION 1. That section five thousand one hundred and eighty, of the Consolidated Statutes, be amended by striking out the entire section, and substituting in lieu thereof, the following:

Mutuality of
shareholders in
building and loan
associations.

"All shareholders shall occupy the same relative position as to debts, losses, and profits of the association: *Provided*, that this shall not prevent the payment of a lesser rate of dividend on paid-up stock as provided in section five thousand one hundred and seventy-seven, of the Consolidated Statutes, but this provision shall not prevent any association from receiving dues in advance, allowing such a rate of interest for the anticipated payments of dues as may be agreed upon by the directors. No series or class of stock shall be paid off until fully matured: *Provided*, that this act shall not prevent the cashing in of any stock before maturity."

Stock not to be
paid off until
matured.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 110

AN ACT TO REAPPROPRIATE AND REALLOCATE CERTAIN UNALLOTTED BALANCES OF THE PERMANENT IMPROVEMENT APPROPRIATION MADE TO THE STATE'S PRISON UNDER CHAPTER ONE HUNDRED FIFTY-TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN.

Preamble: Allocation of \$400,000 to State's Prison in 1929.

Whereas, the General Assembly, under chapter one hundred fifty-two, Public Laws of one thousand nine hundred twenty-seven, appropriated to the State's Prison the sum of four hundred thousand (\$400,000) dollars for the specific purpose of purchasing additional farm lands;

Appropriation not yet used.

And, whereas, said chapter one hundred fifty-two, Public Laws of one thousand nine hundred twenty-seven provided that the expenditure of said funds for said purpose should

not be made unless the same was approved by the Governor and Council of State;

And, whereas, the Governor and Council of State have withheld approval of the expenditure of said funds for said purpose;

And, whereas, the Prison Advisory Commission appointed after survey of the State's Prison and its activities and needs, have filed their report recommending that certain improvements on property now owned by the State's Prison in lieu of the purchase of additional farm lands would be more advantageous to the State's Prison and the State and would better serve the needs of the State's Prison and would enable it better and more economically to perform its service to the State; *Now, therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. That the appropriation of four hundred thousand (\$400,000) dollars made to the State's Prison under chapter one hundred fifty-two, Public Laws of one thousand nine hundred twenty-seven, be reappropriated and reallocated for the purpose of carrying out the recommendations of the Prison Advisory Commission and for making improvements on property now owned by the State's Prison in lieu of the purposes stated and provided for in the said act of one thousand nine hundred twenty-seven, as follows:

(1) Erecting a prison building on the Cary farm or lands to be acquired contiguous to the Cary farm, and supplying the same with proper plumbing, heating and necessary equipment, providing a proper stockade and supplying tanks, wells and water system;

(2) Erecting the necessary buildings now owned or to be acquired by the State's Prison and installing therein ice making plant or plants and/or cold storage and packing plant or plants together with the necessary machinery;

(3) Erecting and installing canning plant or plants on property now owned or to be acquired by the State's Prison and installing the necessary machinery for the purpose of canning and preserving fruits and vegetables;

(4) Erecting a house or houses on property now owned or to be acquired by the State's Prison for the dry storage of potatoes, seeds, etc.;

(5) Erecting and equipping on property now owned, or to be acquired, by the State's Prison a new dairy barn, silos, poultry and swine houses, and adding to the present dairy barn on the Caledonia farm and acquiring additional cows, swine and poultry;

Appropriation reallocated for improvements on property now owned.

Ch. 152, Public Laws 1929, thus amended.

Purposes enumerated.

Improvements on Cary Farm.

Ice plants.

Canning plants.

Dry storage.

Live stock barns, etc.

Buildings for vocational work.

(6) Erecting on property now owned, or to be acquired, by the State's Prison proper buildings for vocational work among prisoners and supplying same with necessary tools and equipment for teaching shoe repairing and/or auto and tractor repairing and/or printing and/or tailoring, and/or woodworking, and/or blacksmith work, and/or plumbing, and/or electrical work, and/or painting, and/or masonry.

Purchase of additional lands needed.

(7) The acquisition or purchase of such lands as shall be necessary for the proper provision for the erection and establishment of the improvements above enumerated: *Provided*, that the acquisition of such additional lands shall only be made with the approval of the Governor and the Prison Advisory Commission hereinafter established.

Preparation of plans.

SEC. 2. That the plans for the improvements provided for in this act shall be prepared by the board of directors of the State's Prison, subject to the approval of the director of the budget and of the Prison Advisory Commission provided for in this act; and the expenditures for such improvements shall be made under the joint supervision of the board of directors of the State's Prison and of the said Prison Advisory Commission, subject to the approval of the director of the budget.

Preference given among improvements if sum is insufficient for all.

SEC. 3. That the board of directors of the State's Prison and the Prison Advisory Commission shall be vested with the discretion and power to give preference among the several items of improvements enumerated above in the event it shall be determined that the appropriation of the four hundred thousand dollars (\$400,000) provided for these purposes under the provisions of this act shall be insufficient to make all of such improvements.

Appointment of Prison Advisory Commission by Governor.

SEC. 4. That within sixty days after the ratification of this act the Governor shall appoint a Prison Advisory Commission composed of five members, to serve during the will of the Governor and until the duties imposed upon said Prison Advisory Commission under this act have been performed and discharged. The said Prison Advisory Commission shall be vested with all the rights and powers, and charged with all the duties imposed upon said commission under section two and three of this act.

Rights and powers.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 111

AN ACT TO AMEND SECTION SIX THOUSAND ONE HUNDRED AND TWENTY-FOUR OF THE CONSOLIDATED STATUTES RELATING TO THE ADMINISTRATION OF STATE PARKS AND FORESTS BY THE DEPARTMENT OF CONSERVATION AND DEVELOPMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand one hundred and twenty-four of the Consolidated Statutes be amended by adding section six thousand one hundred and twenty-four and one-half as follows: That timber and other products of such State forest lands may be sold, cut and removed under rules and regulations of the Department of Conservation and Development. That said Department shall have authority to establish on these or other State lands under its charge forest nurseries for the growing of trees for planting on such State forest lands and to procure or acquire tree seeds for nursery for forest use. Such planting stock as is not required in the State forests may be sold at not less than cost to landowners within the State for planting purposes, but all such planting shall be done under plans approved by the Department. That the Department shall make reasonable rules for the regulation of the use by the public of such and all State forests, State parks, State lakes, game refuges and public shooting grounds under its charge, which regulations, after having been posted in conspicuous places on and adjacent to such State properties and at the courthouse of the county or counties in which such properties are situated, shall have the force and effect of law and any violation of such regulations shall constitute a misdemeanor and shall be punishable by a fine of not more than fifty dollars or by imprisonment for not exceeding thirty days.

SEC. 2. That all laws and parts of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

C. S. 6124,
amended.

State timber may
be sold by Depart-
ment of Conserva-
tion and
Development.

Forest nurseries.

Sale of planting
stock.

Control over
parks, etc.

Violation of rules
of Department
made misdemeanor.

Punishment.

Conflicting laws
repealed.

Ratified this the 13th day of March, A. D. 1931.

CHAPTER 112

AN ACT TO PREVENT THE EMPLOYMENT OF PERSONS UNDER EIGHTEEN YEARS OF AGE IN MILLS, FACTORIES, CANNERIES, WORKSHOPS, OR MANUFACTURING ESTABLISHMENTS, AT NIGHT.

The General Assembly of North Carolina do enact:

Night work of females between ages of 16 and 18 prohibited.

SECTION 1. That no female person between sixteen and eighteen years of age shall be employed, permitted, or suffered to work in any mill, factory, cannery, or manufacturing establishment after nine (9) o'clock in the evening, or before six (6) o'clock in the morning. Any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine or imprisonment, or both, in the discretion of the court.

Violation made misdemeanor. Manner of enforcement of act.

SEC. 2. That this act shall be enforced in the same manner and by the same officers as laws regulating the employment of persons under sixteen years of age.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective May 31, 1931.

SEC. 4. That this act shall be in full force and effect on and after the thirty-first day of May, one thousand nine hundred and thirty-one.

Ratified this the 14th day of March, A. D. 1931.

CHAPTER 113

AN ACT TO AMEND CHAPTER THIRTY-SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, AMENDING SECTION SEVEN THOUSAND SIX HUNDRED AND SIXTY-SEVEN OF THE CONSOLIDATED STATUTES, RELATIVE TO DISTRIBUTION OF SUPREME COURT REPORTS AND OTHER PUBLIC LAWS AND DOCUMENTS.

The General Assembly of North Carolina do enact:

Ch. 36, Public Laws 1927; and C. S. 7667, amended.

SECTION 1. That section three of chapter thirty-six, Public Laws of one thousand nine hundred and twenty-seven, amending section seven thousand six hundred and sixty-seven of the Consolidated Statutes, be and the same is hereby amended by striking out the comma at the end of said section and inserting the words "Guilford College and."

Secretary of State directed to furnish Guilford College with set of Supreme Court Reports and Consolidated Statutes.

SEC. 2. That the Secretary of State is hereby authorized and directed to furnish to the library at Guilford College one complete set of the Supreme Court Reports and Consolidated Statutes.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of March, A. D. 1931.

CHAPTER 114

AN ACT TO PROVIDE ADDITIONAL TERMS OF THE SUPERIOR COURT FOR DAVIDSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That in addition to the terms of court now provided by law to be held in Davidson County, the following terms of court shall be opened and held in each year in the manner and at the times herein set forth, to-wit: Additional terms of Superior Court of Davidson County provided; C. S. 1443, thus amended.

To convene on the first Monday in April of each year and to continue for two weeks for the trial of civil cases only. April term.

To convene on the first Monday in October of each year and to continue for two weeks for the trial of civil cases only. October term.

SEC. 2. If the judge regularly assigned to the district in which said county is situate be unable because of another regular term of court in said district, or for other cause, to hold any term of court provided in section one hereof, the Governor may appoint a judge to hold such term from among the regular or emergency judges. Presiding judge provided for.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-one. Effective July 1, 1931.

Ratified this the 14th day of March, A. D. 1931.

CHAPTER 115

AN ACT AMENDING CHAPTER TWO HUNDRED AND TWENTY-NINE, PUBLIC-LOCAL LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATING TO THE PROPAGATION OF WILD FOWL IN CURRITUCK COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Board of Education is hereby authorized and directed to sell and convey, at public or private sale, at such time and for such price, and on such terms as State Board of Education authorized to sell certain bottom lands in Currituck County.

Ch. 229, Public-
Local Laws 1927,
thus amended.

Description of
first tract.

to it may seem proper, the following mud bottom lands lying and being in Currituck County, referred to and mentioned in section one, chapter two hundred and twenty-seven, Public Laws one thousand nine hundred and twenty-seven and described as follows, to-wit:

"Also those certain lands, beginning at a stake on Long Point, and running along the marsh N. 66 Deg. E. 950 ft., N. 15 Deg. E. 260 ft., N. 85 Deg. W. 830 ft., N. 41 Deg. W. 530 ft., N. 78 Deg. W. 300 ft., S. 300 ft., S. 58 Deg. W. 550 ft., S. 37 Deg. E. 480 ft., S. 6 Deg. E. 430 ft., S. 40 Deg. W. 225 ft., S. 76 Deg. W. 200 ft., S. 80 Deg. W. 470 ft. to the end of the dyke; thence along the dyke S. 8 Deg. E. 100 ft., S. 23 Deg. E. 100 ft., S. 60 Deg. E. 2064 ft., S. 86 Deg. E. 300 ft. to the end of the dyke; thence along the marsh N. 55 Deg. W. 300 ft., N. 90 ft., N. 35 Deg. E. 340 ft., N. 350 ft., N. 20 Deg. W. 500 ft., N. 31 Deg. E. 140 ft., N. 53 Deg. W. 740 ft. to the place of beginning, containing 77 acres.

Second tract.

Also those certain lands beginning at a stake on Mingers Point and running along the marsh S. 53 Deg. W. 122 ft., N. 83 Deg. W. 50 ft., to the end of the dyke, thence along the dyke, N. 9 Deg. E. 500 ft., N. 29 Deg. E. 300 ft., N. 42 Deg. E. 283 ft., to a stake on the marsh; thence along the marsh S. 11 Deg. W. 210 ft., S. 26 Deg. 30 minutes E. 650 ft., S. 18 Deg. W. 180 ft., S. 45 Deg. E. 275 ft., S. 75 Deg. W. 290 ft., S. 39 Deg. W. 275 ft., N. 70 Deg. W. 460 ft., N. 38 Deg. E. 450 ft., N. 37 Deg. W. 60 ft., to the place of beginning, containing 14 acres, together with all dykes and bottoms enclosed within said dykes and all privileges and appurtenances thereto or in anywise appertaining to said lands herein described."

Application of net
proceeds to State
Literary Fund.

SEC. 2. That out of the proceeds arising from such sale, the Board of Education shall first ascertain and pay over to Joseph P. Knapp the amount expended by him in making improvements and betterments on the property above described, and the surplus, if any, pay over to the State Literary Fund.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 116

AN ACT TO PROMOTE SAFE DRIVING ON THE HIGHWAYS AND TO ENFORCE THE COLLECTION OF JUDGMENTS AGAINST IRRESPONSIBLE DRIVERS OF MOTOR VEHICLES.

The General Assembly of North Carolina do enact:

SECTION 1. In the event of the failure of any person, firm or corporation, to satisfy any judgment which shall have hereafter become final, by expiration, without appeal, of the time within which appeal might have been perfected, or by final affirmance, on appeal, rendered against him, by a court of competent jurisdiction in this State, within thirty days thereafter for damages on account of personal injuries, or deaths, or damage to property in excess of one hundred dollars (\$100.00) resulting from the ownership, maintenance, use or operation of a motor vehicle, the said operator's license and all of the registration certificates of the said person, firm or corporation shall be forthwith suspended by the Commissioner of Revenue of North Carolina, upon receiving a certified copy or transcript of such final judgment, from the court in which the same was rendered, showing such judgment or judgments to have been still unsatisfied more than thirty days after the same became final, as aforesaid, and shall remain so suspended and shall not be renewed, nor shall any motor vehicle be thereafter registered in the name of the said person, firm or corporation while any such judgment remains unstayed, unsatisfied and subsisting and until every such judgment is satisfied or discharged, or until the said person gives proof of his ability to respond in damages, as hereinafter required, for future accidents. It shall be the duty of the Clerk of the Superior Court in any county in which any such judgment is rendered, to forward immediately after the expiration of said thirty days, as aforesaid, to the Commissioner of Revenue, a certified copy of such judgment or a transcript thereof as aforesaid.

SEC. 2. The proof of the ability of any person, firm or corporation to respond in damages for any liability incurred may be established by the execution of a bond of a surety company, duly authorized to transact business within this State or a bond, with at least two individual sureties, each owning real estate within this State, which real estate shall be scheduled in the bond and which bond shall be approved by a Clerk of the Superior Court. The said bond to be conditioned for any liability thereafter incurred resulting from the ownership, maintenance, use or operation thereafter

Failure of any automobile owner or operator to pay tort judgment within 30 days after final rendition authorizes suspension of driver's license and registration certificates.

Certified transcript.

Period of suspension.

Ability to respond in damages.

Clerk of Superior Court to forward transcripts to Commissioner of Revenue.

Proof of ability to respond.

Surety bond.

Condition of bond.

Limits of bond. of a motor vehicle for personal injury to or death of any one person in the amount of at least five thousand dollars (\$5,000.00) and, subject to the aforesaid limit for any one person injured or killed, of at least ten thousand dollars (\$10,000.00) for personal injury to or the death of two or more persons in any one accident, and for damage to property in the amount of at least one thousand dollars (\$1,000.00) resulting from any one accident. Additional evidence of ability to respond in damages, as required by this act, shall be furnished the Commissioner of Revenue at any time upon his demand.

Additional evidence may be required.

Provided, however, anything in this act to be contrary notwithstanding, that

Credits on judgment where one person is injured or killed.

(1) When five thousand dollars (\$5,000.00) has been credited upon any judgment or judgments rendered in excess of that amount for personal injury to or the death of one person as the result of any one accident; or

More than one person.

(2) When, subject to the limit of five thousand dollars (\$5,000.00) for any one person so injured or killed, the sum of ten thousand dollars (\$10,000.00) has been credited upon any judgment or judgments rendered in excess of that amount for personal injury to or the death of more than one person as the result of any one accident; or

Property damage.

(3) When one thousand dollars (\$1,000.00) has been credited upon any judgment or judgments rendered in excess of that amount for damage to property as the result of any one accident; resulting from the ownership, maintenance, use or operation of a motor vehicle, then and in such event, such payment or payments shall be deemed a satisfaction of such judgment or judgments for the purpose of this act only.

Requisites where judgment debtor is non-resident.

If any such motor vehicle owner or operator shall not be a resident of this State, the privilege of operating any motor vehicle in this State and the privilege of operation within the State of any motor vehicle owned by him shall be withdrawn while any final judgment against him as aforesaid, shall be unstayed, unsatisfied and subsisting for more than thirty (30) days, as aforesaid, and shall not be renewed, nor shall any operator's or chauffeur's license be issued to him or any motor vehicle registered in his name until every such judgment shall be stayed, satisfied or discharged as herein provided, and until such person shall have given proof of his ability to respond in damages for future accidents.

Withdrawal of license to operate automobile in State.

Proof of ability by insurance carrier's certificate.

SEC. 3. Proof of ability to respond in damages, when required by this act, may be evidenced by the written certificate or certificates of any insurance carriers duly authorized to do business within the State, that it has issued to or for the benefit of the person named therein a motor vehicle lia-

bility policy or policies in the form hereinafter prescribed, which, at the date of the certificate or certificates, is or are in full force and effect, and designating therein by explicit description or by other adequate reference, all motor vehicles to which the policy or policies apply. The Commissioner of Revenue shall not accept any certificate or certificates unless the same shall cover all motor vehicles then registered in this State in the name of the person furnishing such proof. Additional certificates, as aforesaid, shall be required as a condition precedent to the registration of any additional motor vehicle or motor vehicles in the name of such person required to furnish proof as aforesaid. Said certificate or certificates shall certify that the motor vehicle liability policies therein cited shall not be cancelled or expire except as hereinafter provided. If such person be a non-resident, a certificate, as aforesaid, of an insurance carrier authorized to transact business in the State in which the motor vehicle or motor vehicles described in such certificate is registered, or if none be described, then in the State in which the insured resides, shall be accepted if such carrier shall (a) execute a power of attorney authorizing the Commissioner of Revenue to accept service of notice or process in any action arising out of a motor vehicle accident in this State, and (b) its governing executive authority shall duly adopt a resolution providing that its policies shall be deemed to be varied to comply with the law of this State relating to the terms of motor vehicle liability policies issued therein, and (c) agree to accept as final and binding any final judgment duly rendered in any action arising out of a motor vehicle accident in any court of competent jurisdiction in this State: *Provided, however*, that the provisions of this section shall be operative as to such insurance carriers (organized and existing under the laws of such State and not licensed to transact business in this State) only to the extent and under the same terms and conditions that under the laws of such State where such motor vehicle is registered or in which the insured resides, like recognition, if a law of like effect is in force and effect, is granted to certificates of insurance carriers, organized and existing under and by virtue of the laws of this State. If, under the laws of such State, in which a law of like effect is in force and effect, certificates of insurance carriers organized and existing under or by virtue of the laws of this State are not accepted, the certificates of insurance carriers of such State shall not be accepted under the provisions of this act.

Form and contents.

Requisites for acceptance of certificate of non-resident.

Retaliatory provisions.

Carrier to notify
Commissioner of
Revenue of any
cancellations.

The Commissioner of Revenue shall be notified by the insurance carrier or sureties of the cancellation or expiration of any motor vehicle liability policy or bond certified under the provisions of the act at least ten (10) days before the effective date of such cancellation or expiration and until such notice is duly given, such policy shall continue in full force and effect.

For hire operators
to furnish proof of
ability to respond.

The Commissioner of Revenue shall require proof of ability to respond in damages, within the limits herein specified, from and after the effective date of this bill, of all taxicab, jitney and for-hire operators not covered or embraced within the provisions of the present law or such laws as may be enacted at this session of the General Assembly affecting other motor vehicle operators transporting passengers or property upon the highways for compensation.

Bond to be
retained by
Commissioner.

SEC. 4. A bond, filed by or on behalf of any person under the provisions of this act shall be held by the Commissioner of Revenue to satisfy, in accordance with the provisions of this act, any execution issued against such person on a judgment for damages, as aforesaid, arising out of the ownership, maintenance, use or operation of a motor vehicle, as aforesaid. If such a judgment rendered against the principal on the surety company bond or real estate individual bond, given under the provisions of this act, shall not be satisfied within thirty (30) days after it has become final as hereinbefore provided, the judgment creditor may, for his own use and benefit and at his sole expense, bring an action or actions in the name of the State against the company or persons executing such bond.

Abstracts of oper-
ating record to be
furnished on
request.

SEC. 5. The Commissioner of Revenue shall upon request furnish any insurance carrier, person, or surety a certified abstract of the operating record of any person subject to the provisions of this act, which abstract shall fully designate the motor vehicles (if any), registered in the name of such person, and if there shall be no record of any conviction of such person of a violation of any provision of any statute relating to the operating of a motor vehicle or of any injury or damage caused by such person as herein provided, the Commissioner of Revenue shall so certify. The Commissioner of Revenue shall collect for each such certificate the sum of one dollar.

Cost of furnishing.

Commissioner to
furnish other
information on
request.

SEC. 6. The Commissioner of Revenue shall furnish any person who may have been injured in person or property by any motor vehicle, upon written request, with all information of record in his office pertaining to the evidence of the ability of any operator or owner of any motor vehicle to respond in damages.

SEC. 7. Any operator or any owner, whose operator's license or certificate of registration shall have been suspended as herein provided, or whose policy of insurance or surety bond shall have been cancelled or terminated, or who shall neglect to furnish additional evidence of ability to respond in damages upon request of the Commissioner of Revenue shall immediately return to the Commissioner of Revenue his operator's license, certificate of registration and the number plates issued thereunder. If any person shall wilfully fail to return to the Commissioner of Revenue the operator's license, certificate or certificates of registration and the number plates issued thereunder as provided herein, the Commissioner of Revenue shall forthwith direct any State policeman or other police officer to secure possession thereof and to return the same to the office of the Commissioner of Revenue. Any person wilfully failing to return such operator's license or such certificate or certificates and number plates shall be guilty of a misdemeanor and shall be fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) and such penalty shall be in addition to any penalty imposed for any violation of the Motor Vehicle Laws of North Carolina.

Return by operator of licenses, number plates upon request of Commissioner.

Proceedings to enforce such return.

Violation made misdemeanor.

Punishment.

SEC. 8. The Commissioner of Revenue shall cancel such bond or return such proof of insurance to the person furnishing the same at any time after three years shall have elapsed since the filing of such bond or proof or the making of such deposit: *Provided*, that no suit or judgment against him for damages as aforesaid arising from the ownership, maintenance, use or operation hereafter of a motor vehicle shall then be pending or outstanding and unstayed or unsatisfied, as aforesaid; and the affidavit of such person, showing fulfillment of these requirements shall be sufficient proof thereof in the absence of evidence to the contrary before the Commissioner.

Proof of ability to pay to be returned by Commissioner after three years in absence of pending suit.

Requirements for return.

SEC. 9. If any owner's certificate of registration has been suspended under the provisions of this act, such certificate shall not be transferred nor the motor vehicle in respect of which such certificate was issued, registered in another name, where the Commissioner of Revenue has reasonable grounds to believe that such transfer or registration is proposed for the purpose or will have the effect of defeating the purpose of this act. *Provided, however*, that such transfer of registration shall be permitted upon the furnishing of proof of financial responsibility to the Commissioner of Revenue by such transferee whenever the Commissioner shall deem it necessary in furtherance of the purpose of this section.

Fraudulent transfer of registration certificate prohibited.

Present policies of automobile insurance unaffected.

Policies for employees unaffected.

Fraudulent proof of ability to respond prohibited.

Punishment for violation.

"Motor vehicle liability policy" defined.

Terms of policy.

SEC. 10. Nothing in this act contained shall be held to apply to or affect policies of automobile insurance against liability which may now or hereafter be required by special act, and such policies, if endorsed to conform to the requirements of this act, shall be accepted as proof of financial responsibility when required under this act; nor shall anything in this act contained be held to apply to or affect policies insuring solely the insured named in the policy against liability resulting from the maintenance, operation or use by other persons in the insured's employ or in his behalf of motor vehicles not owned by the insured.

SEC. 11. Any person who shall forge, or without authority, sign any evidence of ability to respond in damages as required by the Commissioner of Revenue in the administration of this act and any non-resident who shall operate a motor vehicle in this State from whom the privilege of operating any motor vehicle has been withdrawn as provided in section two hereof, shall be fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) or imprisoned not more than thirty days, or both.

SEC. 12. "Motor vehicle liability policy," as used in this act, shall be taken to mean a policy of liability insurance issued by an insurance carrier authorized to transact business in this State or issued by an insurance carrier authorized to transact business in the State in which the motor vehicle or motor vehicles therein described is registered, or if none be described, then in the State in which the insured resides to the person therein named as insured, which policy shall either (1) designate, by explicit description or other adequate reference, all motor vehicles with respect to which coverage is intended to be granted by said policy, and shall insure the insured named therein and any other person using or responsible for the use of any such motor vehicle with the consent, express or implied, of such insured against loss from the liability imposed by law upon such insured or upon such other person for injury to or death of any person, other than such insured and such person or persons as may be covered, as respects such injury or death by any workmen's compensation law, and/or for damage to property, except property of others in charge of the insured or of his employees or other agents growing out of the ownership, maintenance, use or operation of any such motor vehicle within the continental limits of the United States of America; or which policy shall, in the alternative, (2) insure the person therein named as insured against loss from the liability imposed by law upon such insured for injury to or death

of any person, other than such insured and such person or persons as may be covered as respects such injury or death by any workmen's compensation law, and/or for damage to property, except property of others in charge of the insured or of his employees or other agents growing out of the maintenance, operation or use by such insured of any motor vehicle, except a motor vehicle registered in the name of such insured, and occurring while such insured is personally in control, as driver or occupant, of such motor vehicle within the continental limits of the United States of America to the amount or limit of five thousand dollars (\$5,000.00), exclusive of interest and costs, on account of injury to or death of any one person, and, subject to the same limit as respects injury to or death of any one person, of ten thousand dollars (\$10,000.00), exclusive of interest and costs, on account of any one accident resulting in injury to or death of more than one person; and of one thousand dollars (\$1,000.00) for damage to property of others, as herein provided, resulting from any one accident; or a binder pending the issuance of any such policy, or an endorsement to an existing policy both as hereinafter provided: *Provided, however*, that this section shall not be construed as preventing an insurance carrier from granting in a "motor vehicle liability policy" any lawful coverage in excess of or in addition to the coverage herein provided for or from embodying in such policy and agreements, provisions or stipulations not contrary to the provisions of this act and not otherwise contrary to law. And: *Provided, further*, that separate concurrent policies, whether issued by one or several carriers, covering, respectively, (a) personal injury or death, as aforesaid, and (b) property damage, as aforesaid, shall be termed "a motor vehicle liability policy," within the meaning of this act.

Liability limits.

Binders.

Coverage in excess of required amount permitted.

Separate concurrent policies also allowed.

Except as in section ten (10) of this act provided, no motor vehicle liability policy shall be issued or delivered in this State until a copy of the form of policy shall have been on file with the Commissioner of Insurance for at least thirty (30) days, unless sooner approved in writing by such Commissioner, nor if within said period of thirty (30) days such Commissioner shall have notified the carrier in writing that in his opinion, specifying the reasons therefor, the form of policy does not comply with the provisions of this act. The Commissioner of Insurance shall approve any form of policy which specifies the name, address and business, if any, of the insured, the coverage afforded by the policy, the premium charged therefor, the policy period, and the limits of liability, and contains an agreement that the insurance thereunder is provided in accordance with the coverage

Forms of policies must be approved by Commissioner.

defined in this section, as respects personal injury and death or property damage or both, and is subject to all the provisions of this act.

Certain provisions written into policies.

Every such motor vehicle liability policy shall be subject to the following provisions, whether or not contained therein:

Absolute liability.

(a) The liability of the insurance carrier under a motor vehicle liability policy shall become absolute whenever loss or damage covered by such policy occurs, and the satisfaction by the assured of a final judgment for such loss or damage shall not be a condition precedent to the right or obligation of the carrier to make payment on account of such loss or damage. No such policy shall be cancelled or annulled as respects any loss or damage, by any agreement between the carrier and the insured after the said insured has become responsible for such loss or damage, and any such cancellation or annulment shall be void.

Private cancellation prohibited.

Certain policy provisions permitted.

The policy may provide that the insured, or any other person covered by the policy, shall reimburse the insurance carrier for payments made on account of any loss or damage claim or suit involving a breach of the terms, provisions or conditions of the policy; and further, if the policy shall provide for limits in excess of the limits specified in this section, the insurance carrier may plead against any plaintiff, with respect to the amount of such excess limits of liability, and defenses which it may be entitled to plead against the insured, and any such policy may further provide for the prorating of the insurance thereunder with other applicable valid and collectible insurance.

Entire contract defined.

(b) The policy, the written application therefor, if any, and any rider or endorsement which shall not conflict with the provisions of this act shall constitute the entire contract between the parties.

Filing of certificate with Commissioner.

(c) The insurance carrier shall, upon the request of the insured, deliver to the insured for filing, or at the request of the insured shall file direct, with the Commissioner of Revenue an appropriate certificate in conformity with the provisions of section three, of this act.

Binders permitted pending issuance of policies.

(d) Any carrier authorized to issue motor vehicle liability policies may, pending the issue of such a policy, execute an agreement, to be known as a "binder;" or may, in lieu of such a policy, issue an endorsement to an existing policy. Every such binder or endorsement shall be subject to the provisions of this section and shall be construed to provide indemnity or insurance in like manner and to the same extent as a motor vehicle liability policy.

SEC. 13. The following words, as used in this act, shall have the following meanings:

(a) The singular shall include the plural; the masculine shall include the feminine and neuter, as requisite.

(b) "Person" shall include individuals, partnerships, corporations, receivers, referees, trustees, executors and administrators; and shall also include the owner of any motor vehicle as requisite; but shall not include the State or any political subdivisions thereof.

(c) "Motor Vehicle" shall include trailers, motorcycles and tractors.

SEC. 14. The Commissioner of Revenue shall make rules and regulations necessary for the administration of this act.

SEC. 15. Nothing herein shall be construed as preventing the plaintiff in any action at law from relying for security upon the other processes provided by law.

SEC. 16. If any part, subdivisions or section of this act shall be deemed unconstitutional, the validity of its remaining provisions shall not be affected thereby.

SEC. 17. This act shall take effect the first day of July, one thousand nine hundred and thirty-one.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 117

AN ACT DENYING NON-RESIDENTS THE PRIVILEGE OF TAKING SHRIMP IN THE WATERS OF NORTH CAROLINA AND REGULATING THE TAKING OF SUCH SHRIMP BY RESIDENTS.

The General Assembly of North Carolina do enact:

SECTION 1. That the following provision in section one of chapter one hundred sixty-eight, Public Laws of one thousand nine hundred twenty-five, be, and the same is hereby, repealed:

"Non-resident motor boats chartered by residents of the State and used in taking shrimp, ten dollars (\$10.00) for each boat, and on each non-resident person acting as principal or employed in taking shrimp, a license tax of ten dollars (\$10.00) for each year."

SEC. 2. It shall be unlawful for a person, who has not in good faith resided in the State of North Carolina for a period of twelve months to take shrimp within the territorial waters of the State.

Certain words defined.

Number and gender.

"Person."

"Motor vehicle."

Rules and regulations.

Reliance on other security unaffected.

Constitutional parts of Act upheld.

Effective July 1, 1931.

Ch. 168, Public Laws 1925, amended.

License fee on boats used in taking shrimp.

Taking of shrimp by non-residents prohibited.

Closed season for residents.

Limited amount for bait allowed.

Violation made misdemeanor.

SEC. 3. It shall be unlawful for any resident of the State of North Carolina to take shrimp for commercial purposes in any of the waters of said State between the fifteenth day of May and the fifteenth day of August in any year: *Provided, however*, that any such resident may take such shrimp to be used as bait only, but not exceeding one bushel per day per boat.

SEC. 4. Any person, firm or corporation offending against the provisions of this act shall be guilty of a misdemeanor and shall be punished in the discretion of the court.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 118

AN ACT TO PERMIT POUND NET FISHING WITHIN THE THREE-MILE LIMIT OF THE ATLANTIC OCEAN.

The General Assembly of North Carolina do enact:

Fishing within three-mile limit permitted with pound nets.

SECTION 1. It shall be lawful to set pound nets of not less than one and one-quarter inch bar, when fished, in the Atlantic ocean within the three-mile limit and between Cape Hatteras and the Virginia line, but not nearer to any inlet than three miles nor nearer the beach or ocean shore than four hundred yards.

Permission to set up apparatus to be granted by Department of Conservation and Development and Federal Government.

SEC. 2. Application for entry for the purpose of constructing permanent and semi-permanent, or stationary fishing apparatus within the three-mile limit under the provisions of this act shall be made to the Department of Conservation and Development. Permits for the erection of such fishing apparatus, nets, wires or devices, may be granted by the Department of Conservation and Development if such construction are deemed to not be a menace to public safety or navigation. No construction, or any part of a construction, to be erected under the authority of this section shall be made until permission is secured from the Department of Conservation and Development and from the Federal Government. The license fee for the erection of fishing apparatus, nets, wires, or other construction which is an integral part of such fishing device, under the authority of this act, shall be at the rate of twenty-five dollars per pocket per year, and said license shall expire each year on December thirty-one: *Provided, however*, the license fee herein levied shall not apply where the investment for such apparatus does not exceed the sum of one thousand dollars.

License fee, \$25 where investment exceeds \$1,000.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 119

AN ACT TO REPEAL CHAPTER TWO HUNDRED TEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, IN REFERENCE TO THE PRICE OF LAND ENTERED IN CHEROKEE COUNTY, NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred ten of the Public Laws of North Carolina, session of one thousand nine hundred twenty-nine, be, and the same is hereby repealed.

Ch. 210, Public Laws 1929, repealed, relating to land entry in Cherokee County.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 120

AN ACT TO FIX THE SETTLEMENT OF PAUPERS COMING INTO THE STATE OF NORTH CAROLINA FROM OTHER STATES.

The General Assembly of North Carolina do enact:

SECTION 1. That the following be, and the same is, hereby added to section one thousand three hundred and forty-two of the Consolidated Statutes, one thousand nine hundred and nineteen:

C. S. 1342, amended.

"6." "No person coming into the State of North Carolina from another State shall be deemed to have a settlement in this State for the purposes of this section, until he or she has resided continuously three years within the State, unless at the time of so migrating he or she was able to maintain himself in such sense as that he or she would not be deemed a pauper within the meaning of article eight, chapter twenty-four of the Consolidated Statutes one thousand nine hundred and nineteen."

Settlement of paupers coming into the State.

Requisites.

SEC. 2. This act shall take effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 121

AN ACT TO PERMIT CERTAIN PERSONS WHO ENTERED THE MILITARY SERVICE OF THE UNITED STATES AND WHO WERE AT THAT TIME QUALIFIED TO STAND EXAMINATION TO PRACTICE PHARMACY TO NOW STAND SUCH EXAMINATION.

Preamble: Exclusion of certain World War Veterans from taking examinations to practice pharmacy.

Whereas, at intervals during the World War certain legal residents of North Carolina, at the time qualified to stand examination to practice pharmacy in North Carolina, were called into, or voluntarily entered, the military service of the United States and were thereby prevented from taking at the times planned examinations to practice pharmacy in this State; and

Requirements now raised.

Whereas, while such persons were so serving their country the General Assembly of this State raised the requirements for applicants to stand examination for the practice of pharmacy and in that way excluded such persons from taking the examinations without further educational advancement which some of them could not obtain because of sacrifice in the military service. *Now, therefore,*

The General Assembly of North Carolina do enact:

Veterans may now take examination upon application within 24 months.

SECTION 1. That any person who was called into or voluntarily entered the military service of the United States during the World War and who was at such time entitled according to the then requirements to stand the examination to practice pharmacy in North Carolina, shall now be permitted to stand the examination to enter the practice of pharmacy in this State: *Provided*, that such person shall make application to the Board of Pharmacy within twenty-four months from the ratification of this act and such examination shall be held within said twenty-four months thereafter; and if upon such examination such person is found competent, license shall be granted him as in all other cases.

Must have practiced pharmacy for 5 years since leaving service.

Provided, further, that such applicant shall have been engaged in the practice of pharmacy for a period of not less than five years since leaving the military service, and that this act shall apply only to legal residents in North Carolina at the time of their entrance into said military service.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 122

AN ACT TO AMEND SECTION ONE OF CHAPTER ONE HUNDRED SEVENTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-ONE, RELATIVE TO WEIGHTS AND MEASURES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and seventy of the Public Laws of nineteen hundred and twenty-one, be and the same is hereby amended by changing in section one, line four, the words "twenty-five pounds, fifty pounds, or one hundred pounds, or multiple of one hundred pounds," to "twenty-four pounds, forty-eight pounds, or ninety-six pounds, and that all multiples thereof shall be in like proportion."

Ch. 170, Public Laws 1921, amended.

Relates to weights and measures.

SEC. 2. That this act shall apply to Jackson County only.

Applicable only to Jackson County.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 123

AN ACT REGULATING SALES OF REAL AND PERSONAL PROPERTY BY RECEIVERS.

The General Assembly of North Carolina do enact:

SECTION 1. That the resident judge or the judge assigned to hold any of the courts in any judicial district of North Carolina shall have power and authority to order a sale of any property, real or personal, in the hands of a receiver duly and regularly appointed by the Superior Court of North Carolina upon such terms as appear to be to the best interests of the creditors affected by said receivership.

Superior Court Judges may direct sale of real and personal property in hands of receivers.

SEC. 2. That any sale made by a receiver may be confirmed outside of the county in which said action is pending, either by the resident judge or the judge assigned to hold any of the courts of the district in which said sale is made, upon proof of written notice to each creditor who has filed his claim with said receiver of at least ten days prior to the date of confirmation. The said notice shall specify the time and place when application for confirmation shall be made, and an affidavit of the receiver showing that notice was mailed to each creditor at his last known post office address shall be sufficient proof of notice to said creditors.

Confirmation of sales may be made upon notice to creditors.

May be confirmed outside county where action is pending.

Contents of notice.

Sales made upon order outside county where action is pending validated.

Conflicting laws repealed.

SEC. 3. That all receiver's sales heretofore made where orders were made and confirmation decreed or either outside the county in which said actions were pending by a resident judge or the judge assigned to hold the courts of the district be and they are hereby validated, ratified and confirmed.

SEC. 4. That all laws and clauses of laws in conflict with this act be and they are hereby repealed.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 16th day of March, A. D. 1931.

CHAPTER 124

AN ACT RELATING TO THE EXTRADITION OF PERSONS CHARGED WITH CRIME, AND TO MAKE UNIFORM THE LAW WITH REFERENCE THERETO.

The General Assembly of North Carolina do enact:

Definitions.

SECTION 1. Definitions. Where appearing in this act, the term "Governor" includes any person performing the functions of Governor by authority of the law of this State. The term "Executive Authority" includes the Governor and any person performing the functions of Governor in a State other than this State. And the term "State," referring to a State other than this State, refers to any other State or territory organized or unorganized of the United States of America.

Duty of Governor to have arrested and delivered fugitives from justice from another state.

SEC. 2. Criminals to be delivered upon requisition. Subject to the qualifications of this act, and the provisions of the Constitution of the United States controlling, and acts of Congress in pursuance thereof, it is the duty of the Governor of this State to have arrested and delivered up to the executive authority of any other State of the United States any person charged in that State with treason, felony, or other crime, as provided in section four thousand five hundred fifty of the Consolidated Statutes or abandonment of wife and/or children who has fled from justice and is found in this State.

Requisites of demand made on Governor of this State.

SEC. 3. Form of demand. No demand for the extradition of a person charged with crime in another State shall be recognized by the Governor unless in writing and accompanied by a copy of an indictment found or by an information supported by affidavit in the State having jurisdiction of the crime, or by a copy of an affidavit made before a magistrate there, together with a copy of any warrant which was issued thereon. The indictment, information, or affidavit made before

the magistrate must substantially charge the person demanded with having committed a crime under the law of that State; and the copy must be authenticated by the executive authority making the demand, which shall be prima facie evidence of its truth.

SEC. 4. Governor may investigate case. When a demand shall be made upon the Governor of this State by the executive authority of another State for the surrender of a person so charged with crime the Governor may call upon the attorney general or any prosecuting officer in this State to investigate or assist in investigating the demand, and to report to him the situation and circumstances of the person so demanded, and whether he ought to be surrendered.

Right of Governor to make investigation of extradition cases.

SEC. 5. What papers must show. A warrant of extradition must not be issued unless the documents presented by the executive authority making the demand show that the accused was present in the demanding State at the time of the commission of the alleged crime, and that he thereafter fled from that State, and is now in this State, and that he is lawfully charged by indictment found or by an information filed by a prosecuting officer and supported by affidavit to the facts, or by affidavit made before a magistrate in that State, with having committed a crime under the laws of that State, or that he has been convicted of crime in that State and has escaped from confinement or broken his parole.

What extradition papers must show for issuance of extradition warrant by Governor of this State.

SEC. 6. Issue of Governor's warrant of arrest; its recitals. If the Governor shall decide that the demand should be complied with, he shall sign a warrant of arrest, which shall be sealed with the State seal, and be directed to a sheriff, marshal, coroner, or other person whom he may think fit to entrust with the execution thereof; and the warrant must substantially recite the facts necessary to the validity of its issue.

Form of warrant of arrest.

SEC. 7. Manner and place of execution. Such warrant shall authorize the officer or other person to whom directed to arrest the accused at any place where he may be found within the State and to command the aid of all sheriffs and other peace officers in the execution of the warrant, and to deliver the accused subject to the provisions of this act, to the duly authorized agent of the demanding State.

Manner and place of executing warrant of arrest.

SEC. 8. Authority of arresting officer. Every such officer or other person empowered to make the arrest, shall have the same authority in arresting the accused to command assistance therein, as sheriffs and other officers have by law in the execution of any criminal process directed to them with the like penalties against those who refuse their assistance.

Arresting officers may call in assistants to aid in arrest.

Right of accused
to apply for writ
of habeas corpus.

SEC. 9. Accused may apply for writ of Habeas Corpus. No person arrested upon such warrant shall be delivered over to the agent whom the executive authority demanding him shall have appointed to receive him unless he has been informed of the demand made for his surrender and of the crime with which he is charged, and that he has the right to demand legal counsel; and if the prisoner, his friends, or counsel shall state that he or they desire to test the legality of the arrest, the prisoner shall be taken forthwith before a judge of a court of record in this State, who shall fix a reasonable time to be allowed him within which to apply for a writ of habeas corpus. And when such writ is applied for, notice thereof, and of the time and place of hearing thereon, shall be given to the public prosecuting officer of the county in which the arrest is made and in which the accused is in custody, and to the said agent of the demanding State.

Time and place of
hearing.

Surrender of
prisoner without
allowing right of
habeas corpus
made misdemeanor.

SEC. 10. Penalty for non-compliance with preceding section. Any officer who shall deliver to the agent for extradition of the demanding State a person in his custody under the Governor's warrant in disobedience to the last section or any agent for extradition who shall attempt to deprive the defendant of the benefits of section nine shall be guilty of a misdemeanor, and on conviction shall be fined (not more than one thousand (\$1,000) dollars, or be imprisoned not more than six months, or both).

Punishment.

Prisoner may be
confined in county
or city jail till time
for delivering
him up.

SEC. 11. Confinement in jail when necessary. The officer or person executing the Governor's warrant of arrest, or the agent of the demanding State to whom the prisoner may have been delivered, may when necessary confine the prisoner in the jail of any county or city through which he may pass; and the keeper of such jail must receive and safely keep the prisoner until the person having charge of him is ready to proceed on his route, such person being chargeable with the expense of keeping.

Accused may be
arrested upon
warrant to be held
pending receipt
of papers.

SEC. 12. Arrest prior to requisition. Whenever any person within this State shall be charged on the oath of any credible person before any judge or other magistrate of this State with the commission of any crime in any other State and with having fled from justice; or whenever complaint shall have been made before any judge or other magistrate in this State setting forth on the affidavit of any credible person in another State that a crime has been committed in such other State and that the accused has been charged in such State with the commission of the crime, and has fled therefrom and is believed to have been found in this State, the

judge or magistrate shall issue a warrant directed to the sheriff of the county in which the oath or complaint is filed directing him to apprehend the person charged, wherever he may be found in this State, and bring him before the same or any other judge, court or magistrate who may be convenient of access to the place where the arrest may be made, to answer the charge or complaint and affidavit; and a certified copy of the sworn charge or complaint and affidavit upon which the warrant is issued shall be attached to the warrant.

SEC. 13. Arrest without a warrant. The arrest of a person may be lawfully made also by an officer or a private citizen without a warrant upon reasonable information that the accused stands charged with a crime punishable by death or life imprisonment or ten years in the State's Prison in the courts of another State; but when so arrested the accused must be taken before a judge or magistrate with all practicable speed and complaint must be made against him under oath setting forth the ground for the arrest as in the last section; and thereafter his answer shall be heard as if he had been arrested on a warrant.

Circumstances under which accused may be arrested without warrant.

SEC. 14. Commitment to await requisition; bail. If from the examination before the judge or magistrate it appears that the person held is the person charged with having committed the crime alleged and that he probably committed the crime, and, except in cases arising under section six, that he has fled from justice, the judge or magistrate must commit him to jail by a warrant reciting the accusation for such a time specified in the warrant as will enable the arrest of the accused to be made under a warrant of the Governor on a requisition of the executive authority of the State having jurisdiction of the offense, unless the accused give bail as provided in the next section, or until he shall be legally discharged.

Commitment to jail to await requisition; release upon giving bail.

SEC. 15. Bail except in capital and life imprisonment cases: Condition and requisites of bond. Unless the offense with which the prisoner is charged is shown to be an offense punishable by death or life imprisonment under the laws of the State in which it was committed, the judge or magistrate must admit the person arrested to bail by bond or undertaking, with sufficient sureties, and in such sum as he deems proper, for his appearance before him at a time specified in such bond or undertaking, and for his surrender, to be arrested upon the warrant of the Governor of this State.

All cases bailable except those punishable by death or life imprisonment.

Discharge of accused where no arrest is made within time specified.

SEC. 16. If no arrest made on Governor's warrant before the time specified. If the accused is not arrested under warrant of the Governor by the expiration of the time specified in the warrant, bond or undertaking, the judge or magistrate may discharge him or may recommit him to a further day, or may again take bail for his appearance and surrender, as provided in section sixteen; and at the expiration of the second period of commitment, or if he has been bailed and appeared according to the terms of his bond or undertaking, the judge or magistrate may either discharge him, or may require him to enter into a new bond or undertaking, to appear and surrender himself at another day.

Forfeiture of bond in event of failure to appear.

SEC. 17. Forfeiture of bail. If the prisoner is admitted to bail, and fails to appear and surrender himself according to the condition of his bond, the court, by proper order, shall declare the bond forfeited; and recovery may be had thereon in the name of the State as in the case of other bonds or undertakings given by the accused in criminal proceedings within this State.

Accused may be held to answer charges in this State before being delivered up.

SEC. 18. If a prosecution has already been instituted in this State. If a criminal prosecution has been instituted against such person under the laws of this State and is still pending, the Governor at his discretion either may surrender him on the demand of the executive authority of another State, or may hold him until he has been tried and discharged, or convicted and punished in this State.

Recalled and alias warrants.

SEC. 19. Governor may recall warrant or issue alias. The Governor may recall his warrant of arrest, or may issue another warrant whenever he deems proper.

Method of demanding fugitives from justice from this State.

SEC. 20. Fugitives from this State. Whenever the Governor of this State shall demand a person charged with crime in this State from the chief executive of any other State, or from the chief justice or an associate justice of the Supreme Court of the District of Columbia authorized to receive such demand under the laws of the United States, he shall issue a warrant under the seal of this State, to some agent, commanding him to receive the person so charged if delivered to him and convey him to the proper officer of the county in this State in which the offense was committed.

Manner of applying for requisition from Governor.

SEC. 21. Manner of applying for requisition. When the return to this State of a person charged with crime in this State is required, the prosecuting attorney (of the county in which the offense is committed) shall present to the Governor his written application for a requisition for the return of the person charged, in which application shall be stated the name of the person so charged, the crime charged against

Contents of application.

him, and the approximate time, place and circumstances of its committal, the State in which he is believed to be, including the location of the accused therein at the time the application is made, and certifying that in the opinion of the said prosecuting attorney the ends of justice require the arrest and return of the accused to this State for trial, and that the proceeding is not instituted to enforce a private claim. The application shall be verified by affidavit, shall be executed in duplicate and shall be accompanied by two certified copies of the indictment returned, or information and affidavit filed, or of the complaint made to the magistrate, stating the offense with which the accused is charged. The prosecuting officer may also attach such further affidavits and other documents in duplicate as he may deem proper to be submitted with such application. One copy of the application with the action of the Governor indicated by endorsement thereon, and one of the certified copies of the indictment or complaint or information and affidavit, shall be filed in the office of the Governor, to remain of record in that office. The other copies of all papers shall be forwarded with the Governor's requisition.

Application to be made in duplicate.

SEC. 22. Costs and expense. When the crime shall be a felony, the expenses shall be paid out of the State Treasury, on the certificate of the Governor and warrant of the Auditor; and in all other cases they shall be paid out of the county treasury in the county wherein the crime is alleged to be committed. The expenses shall be the actual travelling and subsistence costs of the agent of the demanding State, together with such legal fees as were paid to the officers of the State on whose Governor the requisition is made. In every case, the officer entitled to these expenses shall itemize the same and verify them by his oath for presentation, either to the Governor of the State, in proper cases, or to the board of county commissioners, in cases in which the county pays such expenses.

Expenses chargeable to State in felonies; in other cases, to county.

SEC. 23. Exemption from civil process. A person brought into this State on extradition based on a criminal charge, shall not be subject to service of personal process in civil actions arising out of the same fact as the criminal proceeding to answer which he is returned, until he has been convicted in the criminal proceeding, or if acquitted, until he has had ample opportunity to return to the State from which he was extradited.

Expense statements to be verified and itemized.

Person extradited to this State exempted from civil process.

SEC. 24. No right of asylum. After a person has been brought back to this State upon extradition proceedings, he may be tried in this State for other crimes which he may

Exceptions. Accused may be tried here for any crimes after once extradited.

be charged with having committed here, as well as that specified in the requisition for his extradition.

Construction
of act.

SEC. 25. Interpretation. This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those States which enact it.

Constitutional
parts upheld.

SEC. 26. If any part of this act is for any reason declared void, such invalidity shall not effect the validity of the remaining portions of this act.

Conflicting laws
repealed.

SEC. 27. Repeal. All acts or parts of acts and administrative rules, inconsistent with this act, are hereby repealed.

SEC. 28. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of March, A. D. 1931.

CHAPTER 125

AN ACT TO AMEND SECTION FIVE THOUSAND AND THIRTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PERMIT NEWSPAPER CARRIER BOYS TO BE EMPLOYED BETWEEN THE HOURS OF FIVE A. M. AND EIGHT P. M.

The General Assembly of North Carolina do enact:

C. S. 5033,
amended.

SECTION 1. That section five thousand and thirty-three of the Consolidated Statutes of North Carolina be amended by adding thereto the following:

Employment of
children as period-
ical carriers per-
mitted between
hours of 5 A.M.
and 8 P.M.

"That nothing in said section shall be construed to prevent male persons under sixteen years of age and over fourteen years of age from distributing newspapers, magazines and periodicals on fixed routes, *provided*, that such persons shall not be employed, nor suffered to work after eight o'clock P. M. and before five o'clock A. M., and that the hours of work and the hours in school do not exceed eight hours in any one day, and: *Provided, further*, that such persons shall not be suffered to work, nor be employed more than four hours per day, nor more than twenty-four hours per week."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act shall be repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of March, A. D. 1931.

CHAPTER 126

AN ACT TO AMEND SECTION EIGHT THOUSAND AND FOURTEEN OF THE CONSOLIDATED STATUTES, IN REFERENCE TO THE MANNER OF ADVERTISEMENT OF TAX SALES.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight thousand and fourteen of the Consolidated Statutes of North Carolina, be amended by inserting in line three thereof, after the word "county" and immediately before the comma, the following: "or in any city or town nearest the property advertised;" and by inserting in line five thereof, after the word "county" and immediately before the comma, "or in any city or town nearest the property advertised."

C. S. 8014,
amended, relative
to advertisement
of tax sales.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall apply only to Nash and Edgecombe Counties.

Applicable only to
Nash and Edge-
combe counties.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 17th day of March, A. D. 1931.

CHAPTER 127

AN ACT TO PERMIT THE STATE TREASURER TO CHARGE A LOWER RATE OF INTEREST ON MONTHLY BALANCES AND TO ENABLE HIM TO PROTECT STATE FUNDS WHICH, BY REASON OF PRESENT CONDITIONS, CANNOT BE PROTECTED BY A DEPOSITORY BOND.

The General Assembly of North Carolina do enact:

SECTION 1. That the word "three" in line four of the second paragraph of section seven thousand six hundred eighty-four, Consolidated Statutes of one thousand nine hundred nineteen, be, and the same is, hereby stricken out and the words "two and one-half per cent (2½%)" substituted therefor, to the end that any bank or banks in which any money is deposited by the State Treasurer shall be required to pay interest on monthly balances on said money at the rate of two and one-half per cent (2½%) per annum.

C. S. 7684,
amended, allowing
State Treasurer to
charge lower rate
of interest on
monthly balances.

SEC. 2. That as now, on account of conditions in the State, the State Treasurer has, from time to time, large cash balances on hand, which cannot be adequately secured under

Investment of
balances in U. S.
and State bonds.

Payment of calls
in bonds of pro-
ceeds from sale
of same.

Treasurer exoner-
ated from loss on
account of
transactions.

Profit to accrue
to Treasury.

Act not effective
after February
1, 1933.

section two of chapter one hundred and twenty-eight, Public Laws of one thousand nine hundred and twenty-five, he is hereby authorized and empowered to invest said cash balances, when, in his discretion, conditions are such as to require it, temporarily in United States bonds or North Carolina State bonds, which are to be registered in the name of the State.

That, from time to time, as demand may be made upon the Treasurer for cash payments and it is necessary to do so, he is authorized and empowered to sell and transfer to the purchaser a sufficient number of such United States bonds or State bonds to meet the cash demand upon the State Treasurer.

If there is any loss accruing to the State from such transaction, the State Treasurer shall be, and he is, hereby exonerated from said loss, whenever he has exercised a sound business judgment in the premises, and said loss shall be regarded as insurance for the safety of the funds.

If there is any profit in the transaction, it shall accrue for the benefit of the State Treasury.

SEC. 3. This act shall cease to be effective from and after the first day of February, one thousand nine hundred and thirty-three.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 17th day of March, A. D. 1931.

CHAPTER 128

AN ACT TO POSTPONE THE DATE AT WHICH A SINK-
ING FUND IS BEGUN TO BE PROVIDED FOR BONDS
OF THE STATE TO BE ISSUED FOR THE INDUS-
TRIAL FARM COLONY FOR WOMEN.

The General Assembly of North Carolina do enact:

Ch. 219, Public
Laws 1927,
amended.

SECTION 1. That section twenty-four (24) of chapter two hundred and nineteen (219) Public Laws one thousand nine hundred and twenty-seven (1927) be, and the same is, hereby amended by striking out the words "one thousand nine hundred and twenty-nine," in lines four and five of said section, and substituting therefor "one thousand nine hundred and thirty-three," and by striking out the words and figures at the end of line six thereof "one (1%) per cent" and substituting therefor "one and one-half (1½%) per cent," so that the whole section shall read as follow:

"Section 24. That for the retirement of the principal of said bonds at maturity a sinking fund is hereby created into which fund the State Treasurer shall pay during each fiscal year, beginning with the year ending June thirtieth, one thousand nine hundred thirty-three, from any funds not heretofore pledged or appropriated, an amount equal to one and one-half (1½%) per cent of the face value of the bonds theretofore issued under this act."

Sinking fund for retirement of State bonds for Industrial Farm Colony for Women.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1931.

CHAPTER 129

AN ACT TO ENABLE ANY TWO OR MORE COUNTIES TO ESTABLISH A DISTRICT HOSPITAL-HOME IN LIEU OF SEPARATE COUNTY HOMES.

The General Assembly of North Carolina do enact:

SECTION 1. That any two or more adjacent counties may by action of the county commissioners in said counties, as hereafter provided, establish a district hospital-home for the aged and infirm, to be located at some suitable place within the counties composing the district, location and purchase to be controlled by a board of trustees appointed by the county commissioners of the respective counties owning and controlling said hospital-home, each county to have one representative. Where only two counties enter the district, the commissioners of the counties concerned shall jointly elect one additional trustee.

Two or more adjacent counties may establish District Hospital-Home for Aged and Infirm.

Trustees.

SEC. 2. That the county commissioners of the aforesaid counties are hereby authorized and empowered to sell and convey by deed all properties held by the aforesaid counties for the care and maintenance of their county's poor, and from the proceeds of such sale appropriate so much as may be required to meet said county's proportionate part of the funds necessary to perfect the completion of said community home for the aged and infirm as provided herein.

Present properties to be sold.

Application of proceeds.

SEC. 3. That should it be deemed wisest not to sell said properties, or should any county not have said properties in its possession, or should any counties have said properties which would not be for sale, the necessary funds shall then be raised by direct taxation within the county or counties preferring this method of raising their pro rata part.

Necessary money may be raised by taxation.

SEC. 4. That the several boards of county commissioners shall, as soon as they shall have agreed among themselves

Establishment of Hospital-Home and election of Trustees.

to establish a district hospital-home for the aged and infirm for their counties, appoint the members of the board of trustees, which board shall be known as the board of trustees of the district hospital-home for the district comprising

----- counties; the members of said board of trustees shall be appointed every two years by the boards of county commissioners, the term of office for said trustees shall be two years, and until their successors are chosen and qualified; that all vacancies shall be filled by the several boards of county commissioners and said commissioners shall provide for the expense and compensation of said board of trustees.

SEC. 5. That this board of trustees shall, as soon as possible after appointment, assemble and organize by the election of a chairman, a secretary and a treasurer, which last officer shall be bonded. They shall proceed promptly with the purchase of a site for such hospital-home, including, if they deem it desirable, a farm of suitable size, location and fertility, giving due consideration to sanitary surroundings and transportation facilities, and shall then cause to be erected suitable plain, substantial, comfortable and permanent buildings for the accommodation of those for whom this act is intended, giving due regard to the separation of the sexes and races, and such other plans for segregation as their judgment and existing conditions may suggest. Said buildings are to be furnished with plain, substantial furniture, and such other equipment as conditions demand. Necessary hospital facilities may be included, but provisions for such facilities and equipment shall have the approval of the State Board of Charities and Public Welfare and the State Board of Health.

SEC. 6. That the several counties constructing, equipping, and operating a district hospital-home shall pay for the site and for the construction and equipment of the plant in proportion to the population of the individual county to the total population of the several counties comprising the district, but each county shall pay for the number of persons maintained at the hospital-home at the actual per capita cost of such maintenance.

SEC. 7. That the State Board of Charities and Public Welfare shall have prepared plans for such district hospital-home and shall furnish such plans on request to any board of trustees of any district hospital-home at cost; and that all such hospital-homes shall be built in accordance with plans furnished or approved by the State Board of Charities and Public Welfare.

Term of office
of Trustees.

Vacancy appoint-
ments.

Compensation.

Organization meet-
ing of Trustees;
officers.

Purchase of site.

Erection of
buildings.

Approval of State
Board of Charities
and Public
Welfare.

Payment for site
and buildings by
counties on pro
rata basis.

Plans and specifi-
cations for
Hospital-Home.

SEC. 8. That as soon as the district hospital-home is ready for occupancy the several county homes or poorhouses, heretofore owned by the several counties, shall be closed and occupants shall be transferred and located in the district hospital-home for the aged and infirm herein provided for.

Abandonment of
county homes
heretofore in use.

SEC. 9. That the board of trustees of the said district hospital-home shall elect a capable superintendent or matron, preferably a woman who is a trained nurse, and such other employees as it may deem necessary to the efficient management of said district hospital-home, and shall fix their salaries with due regard to number and condition of inmates occupying said district hospital-home.

Superintendent
and employees.

SEC. 10. That the board of trustees shall meet at least twice a year for the transaction of such business as their provisions may require. They shall have the general conduct and management of the district hospital-home's affairs. They shall meet at the call of the chairman whenever he shall deem it necessary, or upon call issued by a majority of the board.

Meetings of
Trustees.

SEC. 11. That the matter to be considered at any special meeting shall be set out in the call for the special meeting, but any business may be transacted at special meetings which received a two-thirds' vote of the entire board of trustees, although not mentioned in the call.

Purpose of special
meetings to be set
out in call.

SEC. 12. That the board is vested with all powers not already mentioned which are possessed by boards supervising State institutions.

Powers of
Trustees.

SEC. 13. That the counties constructing, operating and maintaining a district hospital-home for the aged and infirm shall, as required by law now in force for the care and maintenance of those not able to care for themselves, send such person or persons to the district hospital-home for the aged and infirm in lieu of the county home if it appears to the commissioners and the superintendent of public welfare that such persons need institutional care.

Sending of inmates
to institution.

SEC. 14. That as soon after the first day of January of each year as may be practicable the board of trustees shall cause a report to be made of the hospital-home, which report shall show the number of inmates, the county admitting them, date of admission, age, condition of health, sex, color, educational acquirements, diagnosis of disease if diseased, total number of inmates received during the year, average number cared for per month, names and disposition of those dismissed, pro rata cost of maintenance, the total amount of money expended, the total amount of money received from each county, and such information as the State Board of Charities and Public Welfare and the board of trustees of the district

Annual report
on affairs of
institution.

Contents of report.

hospital-home may request. It shall also show an inventory and appraisement of property, real and personal, and give a strict account of receipts from farm and expenditure thereon, and such other information as may be required to check up the institution from all viewpoints.

Copies of report to be sent to respective county commissioners.

SEC. 15. That a copy of the said report of the said board of trustees shall be furnished the county commissioners of the respective counties interested in and providing said district hospital-home.

Conflicting laws repealed.

SEC. 16. That all acts or parts of acts not consistent with this act are hereby repealed.

SEC. 17. That this act shall be in force from and after its ratification.

Ratified this the 18th day of March, A. D. 1931.

CHAPTER 130

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED THIRTY-FOUR OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO THE GRAND JURY IN JOHNSTON COUNTY.

The General Assembly of North Carolina do enact:

C. S. 2334, amended.

SECTION 1. That section two thousand three hundred and thirty-four of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting the word "Johnston" after the word "Nash" in the fourth line of the first paragraph of said section.

Vacancy appointments on Johnston County grand jury.

SEC. 2. That in the event of any vacancy occurring in the grand jury of Johnston County by death, removal from the county, sickness or otherwise, the presiding judge may, in his discretion, order such vacancy, or vacancies filled by drawing sufficient jurors to fill said vacancy or vacancies from the jury box, and said juror or jurors so drawn shall take the oath prescribed by law and shall fill out the unexpired term of the juror or jurors whose place or places they were drawn to fill. The presiding judge shall have the power, in his discretion, to appoint an assistant foreman of the grand jury in said Johnston County and said assistant foreman so appointed shall, in the absence or disqualification of the foreman, discharge the duties of the foreman of said grand jury.

Appointment of assistant foreman.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1931.

CHAPTER 131

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED AND THIRTY-FOUR, VOLUME THREE, CONSOLIDATED STATUTES, SO AS TO PROVIDE SIX MONTHS GRAND JURY IN HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and thirty-four of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting after the word "Columbus" in line three of said section the word "Henderson."

C. S. 2334, amended, providing for six months grand jury in Henderson County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1931.

CHAPTER 132

AN ACT TO VALIDATE THE ACTS OF THE CORPORATION COMMISSION OF NORTH CAROLINA, THE CHIEF STATE BANK EXAMINER AND/OR LIQUIDATING AGENTS IN RESPECT TO EXERCISING THE POWER OF SALE OF MORTGAGES AND DEEDS OF TRUST IN CONNECTION WITH BANKS IN LIQUIDATION.

Whereas, under chapter one hundred thirteen Public Laws of one thousand nine hundred twenty-seven the Corporation Commission is authorized to take charge of the assets, business and affairs of banks when it becomes necessary to liquidate them, and

Preamble: Execution of power of sale by Corporation Commission in mortgages, etc., to banks being liquidated.

Whereas, in pursuance of the power granted in said act, the Corporation Commission through its chairman attested by its clerk and/or the Chief State Bank Examiner and/or the Liquidating Agent appointed under the authority of said act have executed instruments of conveyance for land where the bank was named as trustee in deeds of trust executed prior to the closing of the bank, and

Whereas, it is necessary to validate said acts whether the deeds were made by the chairman of the Corporation Commission attested by the Secretary, and/or the Chief State Bank Examiner and/or the liquidating Agent appointed for the particular bank named as trustee in the deed of trust. *Now, therefore,*

The General Assembly of North Carolina do enact:

Sales made by
Corporation
Commission under
such powers
validated.

SECTION 1. That whenever it appears that either the North Carolina Corporation Commission, the Chief State Bank Examiner, or any Liquidating Agent appointed pursuant to the provisions of chapter one hundred thirteen Public Laws of one thousand nine hundred twenty-seven has undertaken to exercise the power of sale set up in any mortgage, deed of trust, or other written instrument for the security of the payment of money in which any bank then in liquidation was named trustee, the said acts including the acts of resigning the trust, of the North Carolina Corporation Commission and/or Chief State Bank Examiner, and/or Liquidating Agent appointed as aforesaid, are hereby validated and declared to be of the same force and effect as if done by the bank named as trustee in the mortgage, deed of trust, or other instrument.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This law shall be in full force and effect from and after its ratification.

Ratified this the 18th day of March, A. D. 1931.

CHAPTER 133

AN ACT TO MAKE APPLICABLE TO THE CITY OF BURLINGTON SENATE BILL NUMBER TWO HUNDRED AND FIFTEEN RATIFIED FEBRUARY TWENTY-FIVE, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, AND RELATING TO FEES OF BUILDING INSPECTORS AND ELECTRICAL INSPECTORS.

The General Assembly of North Carolina do enact:

C. S. 2763 and
2768; and S. B.
No. 215, Public
Laws 1931,
amended, relating
to fees of building
and electrical
inspectors in
Burlington.

SECTION 1. That the act to amend sections two thousand, seven hundred and sixty-three and two-thousand, seven hundred and sixty-eight of chapter fifty-six (article eleven) of the Consolidated Statutes, Volume One, relating to fees of building inspectors and electrical inspectors known as Senate Bill number two hundred and fifteen and ratified the twenty-fifth day of February, one thousand nine hundred and thirty-one, be amended by inserting in section three thereof between the word "county" and the word "only" in said section the following, "and to The City of Burlington."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1931.

CHAPTER 134

AN ACT TO RESTRICT THE AUTHORITY OF COUNTIES
IN THE RATE OF TAXES TO BE LEVIED HERE-
AFTER.

Whereas, in obedience to the imperative mandate of the people to the General Assembly to reduce taxation on real estate and tangible personal property, there has been or may hereafter be enacted, at the present session of the Legislature, the State Highway Commission Act and the Six Months School Term Act and other acts tendings to this result. *Therefore,*

Preamble: Reduction of taxation ordered by acts of General Assembly.

The General Assembly of North Carolina do enact:

SECTION 1. That as it was intended by these acts to affect a reduction of ad valorem taxes in the several counties of the State, it is hereby declared to be unlawful for any board of county commissioners, for the fiscal year one thousand nine hundred and thirty-one—one thousand nine hundred and thirty-two and other fiscal years succeeding to make any tax levy, which in the gross does not reflect within three per cent (3%) a reduction in the ad valorem taxes accomplished by these acts. The tax rate for one thousand nine hundred and thirty—one thousand nine hundred and thirty-one shall be the standard from which the reduction shall be made. To this prohibition there shall be the following exceptions:

Unlawful for counties not to reduce ad valorem taxes.

A. If there should be a new assessment of the value of property for taxation and that assessment should show a reduction in the value of such taxable property, then said board of county commissioners, or any one of them, if the reduction is local, shall levy, in addition to the rate fixed hereinbefore, a rate increased sufficiently to take care of this decrease in the valuation of property in the particular county involved.

Exceptions.

Possible decrease in property valuation to be reflected in tax levy.

B. To prevent a current deficit and, if an emergency should arise, requiring the levy of an additional rate of taxation in a particular county, greater than that herein provided and there should be existing authority for such levy, then the board of commissioners of any county or counties in which such emergency should arise shall be permitted to increase the rate of taxation sufficiently to meet such emergency, when it is declared and the facts upon the declaration is made are entered at large upon the minutes of the board and the whole matter is referred to the Local Government Commission of the State of North Carolina, which shall have authority to pass upon the application and if, in the opinion of that Commission, a levy of the additional rate

Taxes to meet current deficits and emergencies.

is reasonably necessary, then upon certifying this fact to any board of county commissioners, that board shall have authority to increase the levy to the extent necessary to meet the contingency. Standard form of application shall be prescribed by the Local Government Commission.

Valid debt service.

C. Levies for debt service on outstanding valid indebtedness heretofore incurred, or hereafter permitted by the Local Government Commission.

Other levies void.

SEC. 2. Except as herein permitted, any levy made by any board of county commissioners, in excess of the limit herein fixed, shall be absolutely void, for whatever purposes such excess shall be levied.

Distribution of Act by Secretary of State.

SEC. 3. Immediately upon the enrollment of this act, the Secretary of State, shall cause one thousand copies of this act to be printed and distributed as follows: One copy to the chairman of the board of commissioners, one copy to the auditor or county accountant, and one copy to the Chairman of the Board of Education, of each and every county.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1931.

CHAPTER 135

AN ACT TO AMEND SECTION ONE THOUSAND TWO HUNDRED AND SIXTY OF THE CONSOLIDATED STATUTES SO AS TO INCLUDE "GUILFORD" IN THE LIST OF COUNTIES IN WHICH WITNESSES BEFORE THE GRAND JURY SHALL RECEIVE ONE-HALF FEES WHERE "NOT A TRUE BILL" HAS BEEN FOUND.

The General Assembly of North Carolina do enact:

C. S. 1260, amended, as to witness fees before grand juries in Guilford County.

SECTION 1. That section one thousand two hundred and sixty (1260) of the Consolidated Statutes be, and the same is hereby amended, by adding between the words "Greene" and "Henderson" the word "Guilford."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1931.

CHAPTER 136

AN ACT TO AMEND SECTIONS FOUR THOUSAND FOUR HUNDRED AND EIGHTY AND FOUR THOUSAND FOUR HUNDRED AND EIGHTY-ONE OF VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO LANDLORD AND TENANT, MAKING THE SAME APPLICABLE TO VANCE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand four hundred and eighty of Volume Three of the Consolidated Statutes be and the same is hereby amended by inserting between the word "Bertie" and the word "Warren" in line nineteen of said section the word "Vance."

C. S. 4480, amended, bringing Vance County under provisions of Landlord and Tenant Act.

SEC. 2. That section four thousand four hundred and eighty-one, of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting between the word "Rockingham" and the word "Lee" in line nineteen of said section the word "Vance."

C. S. 4481, thus amended.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of March, A. D. 1931.

 CHAPTER 137

AN ACT TO FIX THE SALARY OF THE CORONER OF THE COUNTY OF WAKE.

The General Assembly of North Carolina do enact:

SECTION 1. That the Coroner of Wake County shall receive in lieu of all fees, commissions and compensations allowed and provided for by section three thousand nine hundred and five of the Consolidated Statutes of North Carolina, the sum of one thousand two hundred dollars per annum, payable monthly by the Treasurer of Wake County.

C. S. 3905, amended, fixing salary of Wake County Coroner at \$1,200.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force from and after April first, one thousand nine hundred and thirty-one.

Effective April 1, 1931.

Ratified this the 19th day of March, A. D. 1931.

CHAPTER 138

AN ACT TO AMEND CHAPTER TWO HUNDRED SEVENTY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO THE PUNISHMENT OF MAKERS OF WORTHLESS CHECKS BY ADDING UNION COUNTY AFTER THE WORDS HYDE COUNTY.

The General Assembly of North Carolina do enact:

Ch. 273, Public Laws 1929, amended, adding Union County to Worthless Check Law.

SECTION 1. That section two of chapter two hundred and seventy-three of the acts of one thousand nine hundred and twenty-nine, be amended by adding Union County after the words Hyde County in said section two of chapter two hundred and seventy-three, acts one thousand nine hundred and twenty-nine.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect after its ratification.

Ratified this the 19th day of March, A. D. 1931.

CHAPTER 139

AN ACT PROVIDING FOR INVESTIGATION OF THE COASTS, PORTS, AND WATERWAYS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Department of Conservation and Development to make investigation of coasts, ports and waterways of State.

SECTION 1. That the North Carolina Department of Conservation and Development be and hereby is designated as the official State agency to investigate and cause investigations to be made of the coasts, ports and waterways of North Carolina and to cooperate with agencies of the Federal and State Government and other political sub-divisions in making such investigations. *Provided, however,* that the provisions of this Act shall not be construed as in any way interfering with the powers and duties of the Transportation Advisory Commission, relating to the acquiring of rights-of-way for the Intra-Coastal Waterway; or to authorize the Department of Conservation and Development to represent the State in connection with such duties: *Provided,* that no funds of the State of North Carolina shall be expended under the provisions of this Act.

SEC. 2. That all laws and clauses of laws inconsistent with this Act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 19th day of March, A. D. 1931.

CHAPTER 140

AN ACT TO MAKE THE APRIL TERM OF HERTFORD COUNTY SUPERIOR COURT, NOW FOR CIVIL CASES ONLY, A MIXED TERM.

The General Assembly of North Carolina do enact:

SECTION 1. That section two (2) of chapter two hundred and seventeen (217), Public Laws of nineteen hundred twenty-nine (1929), be, and the same is hereby amended by striking out in line six (6) thereof the words:

“And for the trial of civil cases only for the trial of civil cases, and such criminals as are confined in the common jail, or otherwise imprisoned, and none other.”

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1931.

Ch. 217, Public Laws 1929, amended, relating to April term of Superior Court in Hertford County.

Made mixed term.

CHAPTER 141

AN ACT TO AMEND SECTION FIVE THOUSAND FOUR HUNDRED AND FORTY-FIVE OF THE CONSOLIDATED STATUTES SO AS TO PROVIDE KEEPING SEPARATE RECORDS FOR THE PUBLIC SCHOOLS FOR THE CHEROKEE INDIANS OF ROBESON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand four hundred and forty-five, Volume Three, of the Consolidated Statutes, be and the same is hereby amended by adding thereto the following sub-section or paragraph:

“The County Superintendent in and for Robeson County shall keep in his office a record of schools for the Cherokee Indians of Robeson County, which said record shall disclose the operation of such schools, separate and apart from the record of the operation of schools for the other races.”

SEC. 2. That this act be in force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1931.

C. S. 5445, amended.

Separate school record to be kept for Cherokee Indian Schools in Robeson County.

CHAPTER 142

AN ACT TO ENABLE ANY TWO OR MORE COUNTIES
TO ESTABLISH A DISTRICT PRISON FARM IN LIEU
OF SEPARATE JAILS.*The General Assembly of North Carolina do enact:*Two or more
adjacent counties
may establish
District Prison
Farm.

Trustees.

Appointment of
Trustees.

Vacancies.

Expenses and
compensation.Organization
meeting.

Purchase of site.

Equipment.

Separation of races
and sexes.Proportion of pay-
ment among
counties.

SECTION 1. That any two or more adjacent counties may, by action of said commissioners in said counties, as herein-after provided, establish a District Prison Farm, to be located at some suitable place in the counties composing the district, location and purchase to be controlled by a board of trustees appointed by the county commissioners of the respective counties owning and controlling said District Prison Farm, each county to have one trustee. Where only two counties enter the district, the commissioners of the counties concerned shall jointly elect one additional trustee.

SEC. 2. That the several boards of county commissioners shall, as soon as they shall have agreed among themselves to establish a District Prison Farm for their counties, appoint the members of the Board of Trustees, which Board shall be known as the Board of Trustees of the District Prison Farm for the district comprising _____,

_____ , _____
counties; the members of said Boards of Trustees shall be appointed every two years, and until their successors are chosen and qualified; all vacancies shall be filled by the several boards of county commissioners and said commissioners shall provide for the expense and compensation of said Board of Trustees.

SEC. 3. That the Board of Trustees shall, as soon as possible, and not later than sixty days after appointment, meet and organize by electing a chairman and secretary. They shall proceed promptly with the purchase of a farm of suitable size, location and fertility, giving due consideration to sanitary surroundings and transportation facilities. They shall provide for the necessary stock, tools, and farm equipment, and shall cause to be erected suitable buildings for the housing, detention and keeping the prisoners assigned to said district farm, due regard being given to the separation of the sexes and races and such other plans for segregation as their judgment and existing conditions may suggest.

SEC. 4. That the several counties shall pay for the site and for the construction and equipment of the Prison Farm in proportion to the taxable property of the several counties, and shall own the same in the same proportion, but the

operating expense shall be borne by the said counties in proportion to the population of the several counties.

SEC. 5. The said Board of Trustees of said District Prison Farm shall elect a capable superintendent and such other employees as it may deem necessary for the efficient management of said farm and shall make rules and regulations for the working of all prisoners sentenced to said farm to the end that the said District Prison Farm shall be as near self-supporting as practicable.

Election of superintendent and employees.

SEC. 6. The Board of Trustees of said District Prison Farm shall meet at said farm at least twice each year for the transaction of such business as may come before them. They shall meet at other times on the call of the chairman or on a call by a majority of the Board of Trustees.

Meetings of Trustees.

SEC. 7. That as soon as said Prison Farm is purchased and the necessary building erected thereon and the farm equipped with stock, tools, etc., the Board of Trustees of said District Prison Farm shall notify the boards of commissioners of the several counties, and the said boards of commissioners, upon receipt of said notice, shall promptly notify each and every court in the several counties, including Superior Courts, Recorders' Courts and all other courts which are now operating or may hereafter be established in said counties that the Prison Farm is ready.

Notification to several boards of commissioners of readiness of Farm.

Notification to courts.

SEC. 8. That from and after receipt of the information set out above, it shall be the duty of the judges, recorders and other presiding officers of the several courts in said counties, to assign all prisoners sentenced by them to the county jails or to the roads, to the said District Prison Farm.

Assignment of prisoners to work on Farm.

SEC. 9. That the several counties of said district are hereby authorized to provide for the payment of their proportionate part of said farm and equipment by the sale of notes or bonds as provided in the County Fiscal Act and to provide for payment of said bonds and notes by the levy of such tax as may be necessary for said purpose: *Provided*, not more than a levy of ten cents on the one hundred dollars valuation shall be levied any one year in any county.

Bonds and notes for payment for Farm authorized.

Maximum levy.

SEC. 10. The said Board of Trustees shall cause to be made a detailed report of the operations of said District Prison Farm each year not later than January tenth each year and shall send a copy of said report to the several boards of county commissioners.

Yearly report of operations.

SEC. 11. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 12. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1931.

CHAPTER 143

AN ACT TO AMEND THE NORTH CAROLINA GAME LAW IN THE PARTICULARS MENTIONED HEREINAFTER.

The General Assembly of North Carolina do enact:

Ch. 278, Public
Laws 1929,
amended, North
Carolina Game
Law.

Squirrel season.

Law again
amended.

Open season on
certain animals.

Department of
Conservation and
Development to
extend closed sea-
son on doe deer.

May be taken
under certain
circumstances.

Ch. 51, Public
Laws 1927,
amended.

SECTION 1. That section five, chapter two hundred and seventy-eight, Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by striking out lines eleven to sixteen, inclusive, and substituting therefor the following: "Squirrel: September first to December thirty-first."

SEC. 2. That section five, chapter two hundred and seventy-eight, Public Laws of one thousand nine hundred and twenty-nine, be, and the same is hereby, amended by striking out the last two clauses at the bottom of page three hundred and twenty-six and the proviso and first clause at the top of page three hundred and twenty-seven and substitute therefor the following: "Mink, Skunk, Otter, Muskrat, Racoon and O'possum may be taken in any manner from November fifteenth to February fifteenth, subject to the restrictions and provisions of the North Carolina Game Law, and such regulations as the Board of Directors of the Department of Conservation and Development may prescribe. Racoon and O'possum may be taken, however, with dogs and gun only from October first to February fifteenth."

SEC. 3. For the necessary protection and propagation of deer the Board of Directors of the Department of Conservation and Development shall have power and authority to extend the closed season on doe deer as provided for in section five, chapter two hundred and seventy-eight, Public Laws of one thousand nine hundred and twenty-nine. Said Board of Directors shall also have power and authority to permit the taking of one doe deer in the bag limit of four in any county where in its opinion the ratio of doe deer to buck deer shall be such as to effect injuriously their progeny: *Provided*, fifty reputable citizens of the county affected have so petitioned the Department of Conservation and Development and after said Department has fully complied with the terms and provisions as to a public hearing and advertising as required by section fifteen, chapter fifty-one, Public Laws of one thousand nine hundred and twenty-seven, as amended by section one, chapter two hundred and seventy-eight, Public Laws of one thousand nine hundred and twenty-nine.

SEC. 4. That section thirty-five, chapter fifty-one, Public Laws of one thousand nine hundred and twenty-seven, be,

and the same is hereby, amended so as to read as follows: "The possession, transportation, purchase or sale of any dead game animals, dead game birds or any parts thereof during the closed season in North Carolina, though said animals, birds, or any parts thereof were taken or killed without the State in the open season in such State, shall be unlawful: *Provided*, said animals or birds or parts thereof belong to anyone of the families or classes protected by the North Carolina Game Law as amended to date."

Possession of dead game animals after season has closed prohibited.

SEC. 5. That all game wardens duly appointed by the Department of Conservation and Development and all *ex officio* game wardens named in the North Carolina Game Law shall be authorized and empowered as fully as is the sheriff and other local officers to enforce local and county laws relating to the open and closed seasons to hunt or protect red and grey foxes; *provided*, that there shall be no closed season on skunks, and it shall be lawful to hunt, take, kill or destroy them at any time in all counties: *Provided, further*, that it shall be lawful to hunt, take or kill foxes at any time in Ashe, Avery, Iredell, Lenoir and Watauga Counties and it shall be lawful to take, hunt or kill rabbits in Duplin and Bertie Counties at any time.

Police powers of game wardens.

No closed season on skunks.

No closed season on foxes and rabbits in certain counties.

SEC. 6. That in any and all counties of the State, west of Person, Orange, Chatham, Moore, Richmond and Scotland it shall be unlawful to hunt or drive deer with dogs during the open or closed season.

Hunting of deer at any time prohibited in certain territory.

SEC. 7. That section thirty-two, chapter fifty-one, of the Public Laws of one thousand nine hundred and twenty-seven, be, and the same is hereby, amended by striking out the clause after the word "deer" in line nine and substituting therefor the following: "September fifteenth to January first."

Law again amended.

Deer season.

That section two of chapter three hundred and fifty-four, Public-Local Laws of one thousand nine hundred and twenty-nine, is hereby repealed by this act.

Ch. 354, Public-Local Laws 1929, amended.

SEC. 8. That any non-resident owning in his own right and in severalty one hundred acres or more of land in the State of North Carolina may hunt upon such lands, subject to the provisions and restrictions of the North Carolina Game Law, without being required to purchase a hunting license.

Non-resident may hunt on own lands without license.

SEC. 9. That section two, chapter fifty-one, Public Laws of one thousand nine hundred and twenty-seven, be, and the same is hereby, amended by striking out the period at the end of the last clause on page sixty-seven and adding the words thereto, "of all kinds," so said clause shall read as follows: "Upland game birds—quail, commonly known as bob white

Law again amended,

Game birds.

or partridge, wild turkey, grouse, and pheasants of all kinds.”

Law again amended.

SEC. 10. That section thirty-seven, chapter fifty-one Public Laws of one thousand nine hundred and twenty-seven, be amended by striking out all after the period in line twenty down to the period in line twenty-two and inserting in lieu thereof the following: “A person may transport, buy, or sell at any time and in any manner non-game animals and the fur of a fur-bearing animal lawfully taken.”

Trading in non-game and fur-bearing animals permitted.

Application of former Act.

SEC. 11. That section forty, chapter fifty-one, Public Laws of one thousand nine hundred and twenty-seven, shall apply to all of the provisions of this act.

Conflicting laws repealed.

SEC. 12. All general laws or parts of general laws in conflict with this act are hereby repealed or modified, but only to the extent to which they conflict.

Effective June 1, 1931.

SEC. 13. That this act shall be in full force and effect from and after June first, one thousand nine hundred and thirty-one.

Ratified this the 20th day of March, A. D. 1931.

CHAPTER 144

AN ACT TO PROVIDE A CLOSER CHECK OF THE PENSION ROLL BY THE REGISTER OF DEEDS AND THE CLERK OF THE COURT IN EACH COUNTY IN THE STATE.

The General Assembly of North Carolina do enact:

Registers of Deeds and Clerks Superior Court required to check roll of pensioners with record of vital statistics.

SECTION 1. That it shall be the duty of the Register of Deeds and the Clerk of the Court of each county in the State of North Carolina to check the roll of pensioners furnished the Clerks of the Court of the various counties of the State, with the record of vital statistics in the office of the Register of Deeds, within ten days after receipt of the pension roll, which roll shall be furnished by the State Auditor on or before October fifteenth and April fifteenth of each year, and certify under their hands and seals of their office, the names of all deceased pensioners with dates of their death, whose names appear upon the pension roll, to the State Auditor; the State Auditor at the time of furnishing the pension rolls to the Register of Deeds and Clerk of the Superior Court of each county, as herein provided, shall also furnish copies of said pension rolls to the State Registrar of Vital Statistics, who shall cause the same to be checked against the vital statistics records in his office and certify to the State Auditor the names of all persons appearing on

Certification to State Auditor.

Same duty required of Registrar of Vital Statistics.

said pension rolls, which the records in his office show to be deceased, together with the dates of their death.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after July first, one thousand nine hundred thirty-one.

Effective July 1, 1931.

Ratified this the 20th day of March, A. D. 1931.

CHAPTER 145

AN ACT TO AMEND CHAPTER TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-ONE, AND ACTS AMENDATORY THEREOF AND ADDITIONAL THERETO, RELATING TO THE STATE HIGHWAY SYSTEM AND PUBLIC ROADS OF THE STATE, AND TO PROVIDE FOR THE MAINTENANCE THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter two of Public Laws of one thousand nine hundred and twenty-one, being section three thousand eight hundred and forty-six (f) of Consolidated Statutes, Volume Three, be and the same is hereby amended so as to read as follows:

Ch. 2, Public Laws 1921; and C. S. 3846 (f), amended.

New Road Law.

"3846(f), Establishment, appointment, terms of office, etc. of Commissioners. A State Highway Commission is hereby created to consist of a chairman and six commissioners, one of which said commissioners shall be of the minority political party, all to be appointed by the Governor, such appointments to be confirmed by the Senate. The chairman and three of said commissioners shall be appointed for a term of four years and three of said commissioners shall be appointed for a term of two years: *Provided*, that the chairman or any commissioner appointed or elected under this article may be removed by the Governor for cause. In case of the death, resignation or removal from office of the said chairman or any commissioner during his term of office his successor shall be appointed by the Governor to fill out the unexpired term, such appointment to be confirmed by the next Senate. At the expiration of the term of the chairman and of the several commissioners their successors shall be appointed by the Governor for a term of four years each, such appointments to be confirmed by the Senate. The chairman shall devote his entire time and attention to the work of the commission and receive as compensation and

Creation of State Highway Commission of seven members.

Appointment by Governor with consent of Senate.

Term of office.

Vacancies.

Salary of Chairman, \$7,500.

Compensation of other members.

Organization meeting.

Powers and duties enumerated.

Meetings.

Representation to be at large.

C. S. 3846 (gg) and (hh), repealed; also Ch. 2, Public Laws 1925, amended.

1925 law again amended.

salary therefor \$7,500 (seven thousand, five hundred dollars) per annum, payable monthly, and his actual traveling expenses when engaged in the discharge of his duties. Said chairman shall be vested with all the authority of the commission when same is not in session. The members of the State Highway Commission, other than the chairman of the commission, shall each receive \$10.00 (ten dollars) per day while engaged in the discharge of the duties of his office and his actual traveling expenses. The headquarters and main office of the State Highway Commission shall be located at the State Capital. The members of the said commission at their first meeting, which meeting shall be called by the Governor, shall organize and adopt as the common seal of the said commission, the present seal of the existing highway commission, and they shall succeed to all the rights, powers, duties and obligations of the existing highway commission; they shall keep minutes of their meetings, which shall be open to public inspection; they shall have the power to adopt and enforce rules and regulations for the government of their meetings and proceedings and for the transaction of the business of the commission; and they shall have the power and authority to make all necessary rules and regulations for carrying out the true intent and purposes of this article. They shall meet at the office of the commission, at such regular times, not less than quarterly, as they may by rule provide, and may hold special meetings at any time and place at the call of the chairman, or any three members of the commission. It is the intent and purpose of this act that all commissioners and the chairman who shall be appointed pursuant thereto, shall represent the State at large and not be a representative of any particular district, and all such commissioners are charged with the duty of the faithful observance of the true intent and purpose of this act.

SEC. 2. That sections twenty-five and twenty-six of chapter two of Public Laws of one thousand nine hundred and twenty-one, being sections three thousand eight hundred and forty-six (gg) and three thousand eight hundred and forty-six (hh), Consolidated Statutes, Volume Three, be and the same are hereby repealed.

SEC. 3. The section two of chapter one hundred and thirty-three, Public Laws of one thousand nine hundred and twenty-five be, and the same is hereby amended, by adding in line seven of subsection "Third" of said section after the word "system" and before the word "and" the following words: "and of the several county road systems;" also by striking out in line eighteen of said subsection the words "in the State Highway System."

SEC. 4. That section two, chapter forty-six, Public Laws of one thousand nine hundred and twenty-seven, be, and the same is hereby amended as follows: After the word "commission" in line two of said section and before the word "can" add the words "as a part of the State Highway System;" also strike out the words "commissioner of the district in which said road is located" in lines three and four of said section and insert in lieu thereof the words "chairman or his duly authorized agent;" also strike out the words "the others to be from districts other than that from which the protest is filed" in lines seventeen, eighteen, and nineteen of said section.

Ch. 46, Public
Laws 1927,
amended.

SEC. 5. The State Highway Commission may establish such administrative districts as in their opinion shall be necessary for the proper and efficient performance of the duties of the commission. Such districts as may be established shall be without regard to the places of residence of the members of the State Highway Commission. The commission may from time to time change the number of such districts, or they may change the territory embraced within the several districts, when in their opinion it is in the interest of efficiency and economy to make such change.

Establishment of
administrative
districts.

SEC. 6. That the State Highway Commission and the several counties of the State that have heretofore made loan contracts with the State Highway Commission to aid in the construction of State highways within said counties, and upon which contracts there remain unpaid balances, are hereby authorized to execute new contracts providing for the repayment of said loans in fixed annual installments in such amounts and over such periods as may be agreed upon as fair and equitable under all the circumstances of each particular loan, but in no event shall the gross liability of the State Highway Commission be increased over the amount specified in the existing agreements. All such contracts shall be valid obligations of the State, payable out of State Highway Commission revenue. All payments made under said contracts shall be applied to the debt service of the respective counties, and for no other purpose.

Amortization of
loans from counties
to State Highway
Commission.

SEC. 7. That from and after July first, one thousand nine hundred and thirty-one, the exclusive control and management and responsibility for all public roads in the several counties shall be vested in the State Highway Commission as hereinafter provided, and all county, district, and township highway or road commissioners, by whatever name designated, and whether created under public, public-local, or private acts, shall be abolished: *Provided, however,*

County roads to be
managed by State
Highway Commission
after July 1,
1931.

Trustees of road districts comprising parts of two or more counties hold over for two years.

Duties.

Boards of county commissioners authorized to act as fiscal agents for retirement of debts contracted for road purposes.

(a) Where any road district comprises territory in two or more counties, the commissioners of said districts may continue to function as trustees of said districts for a period of two years, for the purpose and with full authority to sell or otherwise dispose of any property belonging to said district not taken over by the State Highway Commission. The net proceeds from the sale of all such district property shall by said trustees be applied to the creation of a sinking fund adequate, as far as possible, for the retirement of all bonds or other indebtedness outstanding against said district, or to the immediate payment of such indebtedness. After the debts of such district have been provided for, if a surplus remain, it shall be turned over to the State Highway Commission and used by it solely for the permanent or semi-permanent improvement of the roads within the territory of such road district.

(b) *Provided, further,* that for the purpose of providing for the payment of any bonded or other indebtedness, and for the interest thereon, that may be outstanding as an obligation of any county, district, or township commission herein abolished, the board of county commissioners of the respective counties are hereby constituted fiscal agents, and are vested with authority and it shall be their duty to levy such taxes on the taxable property or persons within the respective county, district, or township by or for which said bonds or other indebtedness were issued or incurred and as are now authorized by law to the extent that the same may be necessary to provide for the payment of such obligations; and the respective commissions herein abolished shall on or before July first, one thousand nine hundred and thirty-one, turn over to said board of county commissioners any moneys on hand or evidences of indebtedness properly applicable to the discharge of any such indebtedness (except such moneys as are mentioned in paragraph (a) above); and all uncollected special road taxes shall be payable to said board of county commissioners, and that the portion of said taxes applicable to indebtedness shall be applied by said commissioners to said indebtedness, or invested in a sinking fund according to law. All that portion of said taxes or other funds coming into the hands of said county commissioners and properly applicable to the maintenance or improvement of the public roads of the county shall be held by them as a special road fund and disbursed upon proper orders of the State Highway Commission.

Boards may sue in courts.

(c) *Provided, further,* that in order to fully carry out the provisions of this section the respective boards of county

commissioners are vested with full authority to prosecute all suitable legal actions.

SEC. 8. After fully and completely complying with the provisions of the Public Laws of one thousand nine hundred and twenty-one, chapter two, section twenty-seven, as amended by the Public Laws of one thousand nine hundred and twenty-three, chapter two hundred and sixty-three, section one, and as amended by the Public Laws of one thousand nine hundred and twenty-five, chapter forty-five, section four, and as amended by the Public Laws of one thousand nine hundred and twenty-five, chapter one hundred and thirty-three, section two, and with the Public Laws of one thousand nine hundred and twenty-seven, chapter ninety-five, and all laws and parts of laws amendatory thereof, the State Highway Commission shall set aside and appropriate from the State Highway funds a sum sufficient to provide for the proper care, maintenance and improvement of county road systems of the several counties herein provided for; for the reconstruction of such portion thereof as in the opinion of the State Highway Commission should be reconstructed from time to time and for the opening and construction of new roads; such said sum to be equal in amount to the estimated revenues to be derived from a tax of two cents per gallon on motor vehicle fuels levied or to be levied under the provisions of law for the benefit of the State Highway funds, said amount, however, not to be less than six million dollars in any one year. It being the intent and purpose of this section that the fund herein set up for county road maintenance shall have priority in the use of State Highway surplus maintenance funds over any new construction work, and said fund shall be by the State Highway Commission used for the care, maintenance, improvement, construction, and reconstruction of the county road system in the several counties as may be needed for such purposes, to the end that the road system in the several counties shall be fairly, justly, and equitably maintained and improved in accordance with the traffic requirements of the people of the several counties and the convenience of the traveling public; special attention being given to roads used by public school trucks or busses, and to this end the State Highway Commission is hereby authorized to classify the various and different roads in the several counties in the State and establish standards for the maintenance and improvement thereof.

SEC. 9. That on July first, one thousand nine hundred and thirty-one, the boards of county commissioners and the several county, district, and township highway or road commissions in each county shall turn over to the State Highway

Allocation of State Highway funds for use in counties.

Computation of amounts to be allocated.

Equitable road work in counties enjoined.

Road equipment and materials to be turned over to State Highway Commission.

Inventories.

Sale and application of proceeds of unsuitable equipment.

Local road authorities prohibited from purchasing new equipment.

Retirement of present debts contracted for equipment.

State Highway Commission given power of eminent domain for control of county roads.

Commission or its duly authorized agents, all road machinery, equipment, teams, material, and supplies of every kind on hand or belonging to said commissioners or commissions, and acquired by them from road funds; and all such property as may be accepted by the State Highway Commission, shall be duly inventoried and appraised by said State Highway Commission or its duly authorized agents. Any such property held by any board of county commissioners or any county, district, or township highway or road commission not deemed by said State Highway Commission suitable or efficient for road work may be sold or exchanged by the board of county commissioners of the county or by the State Highway Commission with the approval of the board of county commissioners of the county, and the proceeds thereof applied to the road work in said county, or the payment of any debt due for road machinery, or road debt, or any bonds issued for road purposes. From and after the passage of this act the road-governing authorities of any and all counties in the State are prohibited from purchasing or selling any road machinery except the purchase of supplies for maintenance and repairs of the machinery owned at the date of the passage of this act, without the approval of the State Highway Commission. In the event the road-governing authorities of any county in the State shall have purchased any road machinery and given notes or other evidences of debt therefor or owe for some on open account, which are now outstanding and unpaid, such road-governing authorities are authorized to make settlement with the holders of such notes or other evidences of debt, either by the surrender of the property on such terms as may be agreed upon or otherwise.

SEC. 10. To the end that the State Highway Commission may the better take over the maintenance and improvement, reconstruction and construction of the public roads in the various counties, together with the bridges and railroad grade crossings thereon, and may the better carry out the intent and purposes of this act, the State Highway Commission is vested, in respect of and to the public roads in the various counties, with the same powers of and responsibility of eminent domain as are conferred and imposed upon the State Highway Commission in chapter two of the Public Laws of one thousand nine hundred and twenty-one, and acts amendatory thereto, in respect of and to the State Highway System, and the State Highway Commission is authorized and empowered to adopt rules and regulations governing the use of the various county road systems and to promulgate the same.

SEC. 11. On or before May first, one thousand and nine hundred and thirty-one, the designation of all roads comprising the several county road systems as are proposed to be taken over for maintenance and improvement by the State Highway Commission shall be mapped, and there shall be publicly posted at the courthouse door in each county a map of all the roads in such county to be contained in the county road system of such county, and the board of county commissioners of such county and the street-governing body of each city or town in such county shall be notified of the roads that are to be selected and to be made a part of the county road system of such county. If no objection is made by the board of county commissioners or the street-governing body of any city or town in such county within thirty (30) days after the notification herein provided for, then and in that event the roads to which no objections are made shall be and constitute the county road system for such county. If objections are made by the board of county commissioners of the county or the street-governing body of any city or town in the county, the State Highway Commission shall as soon as practicable send an agent to such county who shall take the matter up with the view of adjusting the objections and agreeing with the county commissioners or the street-governing body of any city or town. If such agent and the board of county commissioners or the street-governing body of any city or town cannot agree, then the whole matter shall be heard and determined by the State Highway Commission in session under such rules and regulations as may be made by the State Highway Commission. Notice of the time and place of the hearing shall be given by the State Highway Commission at the courthouse door and in some newspaper, if any, published in the county, at least ten days prior to the hearing, and the decision of the State Highway Commission shall be final. It is the intent and purpose of this act that all roads legally established and used as public roads in the various counties at the time of the ratification of this act are to and shall be included in the county road systems of the various counties. Maps showing the proposed roads to constitute the county road systems in the several counties have been printed and bound and are now on file in the office of the State Highway Commission, and are the maps which shall be posted. If it shall appear to the State Highway Commission prior to the posting of the maps under this section that any road or roads which should be included in the county road systems of any county have been omitted from the map of any county as printed, the commission may

Mapping of county roads to be taken over by State Highway Commission.

Posting of maps within counties.

Filing of objections and adjustment thereof.

Hearing of objections by whole Commission.

Present maps may be posted.

change such maps so as to include such road or roads before posting.

Road once taken over may not be abandoned without consent of county commissioners affected.

SEC. 12. No road, which shall be a part of any county road system as the same shall be finally adopted in pursuance of section eleven hereof, shall be abandoned or materially changed without the consent of the board of county commissioners of the county in which said road is located.

Right of county commissioners to petition Commission to change or abandon roads or build new roads.

SEC. 13. The board of county commissioners of any county may, when in the opinion of said board the best interests of the people of said county or of any particular community thereof will be subserved thereby, petition the State Highway Commission to change or abandon any road in the county road system or to add thereto any new road. Said petition shall be filed with the chairman of the State Highway Commission, who shall personally or by his duly constituted deputy, after conference with the board of county commissioners of said county, make diligent inquiry into and study of the proposed change, abandonment, or addition, and if in his opinion the public interest demands the same, such change, abandonment, or addition shall be made. *Provided, however,* that if any such change or abandonment of a road shall affect a road connecting with any street of any city or town in such county, no such change or abandonment shall be made until the street-governing body of such town shall have been duly notified thereof and given opportunity to be heard upon the question. If the chairman of the State Highway Commission shall be of the opinion that the public interest does not demand the change, abandonment, or addition petitioned for, the board of county commissioners filing such petition may appeal from his decision to the whole commission, who shall, at such time and place as shall be designated, due notice of which shall be given the parties interested, give public hearing on the matter. The action of the State Highway Commission upon all such matters shall be final. *Provided, however,* any petition which has been declined by the State Highway Commission may be again presented under the provisions hereof after the expiration of twelve (12) months.

Decision to be made by Chairman with right of appeal to whole Commission.

Petition disallowed may be renewed after 12 months.

Right of citizens in county to petition to county commissioners to ask Commission to make road changes.

SEC. 14. When any number of citizens of any county or any community thereof, not less than twenty-five (25), shall sign and file with the board of county commissioners of such county a petition asking that any road in the county road system of the county be changed or abandoned or that any new road be added to said system, it shall be the duty of said board of county commissioners to make full and thorough investigation, and if in their opinion the best interests of the people of said county or of the particular community thereof to be affected require such change, abandonment, or

addition, the said board of county commissioners shall file and prosecute before the State Highway Commission the petition provided for in section thirteen hereof.

SEC. 15. That all public hearings provided for in sections thirteen and fourteen of this act shall, when practicable, be held in the county in which the road or roads under consideration and the subject of said hearing, shall be located.

SEC. 16. The State Highway Commission shall, as rapidly as practicable, after the selection and adoption of the county road systems of the several counties, erect proper and uniform signs upon the roads of said county road systems directing persons to roads and places of importance. The State Highway Commission shall have authority to determine the maximum load limit for any and all bridges on the State Highway System or on any county road systems, to be taken over under this act, and post warning signs thereon, and it shall be unlawful for any person, firm, or corporation to transport any vehicle over and across any such bridge with a load exceeding the maximum load limit established by the State Highway Commission and posted upon said bridge, and any person, firm, or corporation violating the provisions of this section shall, in addition to being guilty of a misdemeanor, be liable for any or all damages resulting to such bridge because of such violation, to be recovered in a civil action, in the nature of a penalty, to be brought by the State Highway Commission in the Superior Court in the county in which such bridge is located or in the county in which the person, firm, or corporation is domiciled; if such person, firm, or corporation causing the damage shall be a non-resident or a foreign corporation, such action may be brought in the Superior Court of Wake County.

SEC. 17. In the event of failure to maintain the roads of any county road system in good condition, the board of county commissioners of such county may file complaint with the State Highway Commission. When any such complaint is filed, the State Highway Commission shall at once investigate the same, and if the same be well founded, the said commission shall at once order the repair and maintenance of the roads complained of and investigate the negligence of the persons in charge of the roads so complained of, and if upon investigation the person or persons in charge of the road complained of be at fault, he may be discharged from the service of the commission. The board of commissioners of any county, who shall feel aggrieved at the action of the State Highway Commission upon complaint filed, may appeal from the decision of the State Highway Commission to the Governor, and it shall be the duty of the Governor to adjust

Public hearings on road changes to be held in county affected.

Erection of road signs.

Load limits for bridges.

Disregard of rules as to load limits made misdemeanor.

Civil liability.

Filing of complaints with Commission.

Hearing on complaint and right of appeal to Governor.

the differences between the board of county commissioners and the State Highway Commission.

Appointment by Governor of district road commissions.

SEC. 18. That when any road district comprised of territory in two or more counties with a population in excess of twenty thousand inhabitants, as shown by the census of one thousand nine hundred and thirty, has heretofore been established, the Governor shall appoint a road commission for the said district, consisting of three members, which shall, with respect to the roads in said districts, have and exercise the same rights and duties as the board of county commissioners of said county have and exercise with respect to the county road systems under sections eleven, twelve, thirteen, fourteen, seventeen, and eighteen of this act. Members of the commission shall be appointed for a term of two years. Vacancies in the commission shall be filled by the Governor.

Duties.

Term of office and vacancies.

Appointment of directors of county roads.

SEC. 19. In order to carry out the purposes of this act the State Highway Commission, by and with the consent of the Governor, shall designate some person or persons as director or directors of county roads who shall be a representative or representatives of the State Highway Commission to deal with the boards of county commissioners of the several counties with reference to the county road systems therein. The duties of said director, or directors, of county roads may be combined with the duties of some other position now or hereafter maintained by the State Highway Commission. Such director, or directors, of county roads shall, from time to time and as often as practicable, visit the several counties in the State and confer with the board of county commissioners of such counties with reference to the road problems in the several counties.

Duties of directors.

Visits to counties.

Directors to confer with county commissioners upon request.

When the board of county commissioners of any county shall request a conference with a director of county roads on the road problems of such county, a director of county roads shall, as soon thereafter as practicable, make a special visit to said county and meet and confer with the said board of county commissioners. The directors of county roads are especially charged with the duty of seeing that the services rendered to the various counties throughout the State are fair and equal, taking into consideration the traffic demands of the various counties. The director or directors of county roads shall work under the direction of and report to the State Highway Engineer or the county highway maintenance engineer, or such other person as the State Highway Commission may designate.

General duties of Commission looking toward taking over county roads.

SEC. 20. That prior to July first, one thousand nine hundred thirty-one, the State Highway Commission shall make full and thorough investigation of the county road systems of the

several counties to be taken over by the State Highway Commission and shall make all necessary preparation and provide all necessary machinery, implements, supplies and personnel, to enable them effectively and efficiently to take over and control for supervision and maintenance the county road systems of the several counties, on July first, one thousand nine hundred thirty-one. If objection to the county road systems as outlined on the map as posted by the State Highway Commission under the provisions of section eleven hereof for any county shall be made as provided in section eleven and the question of the final roads to be included in the county road system of such county shall not have been determined by July first, one thousand nine hundred thirty-one, then and in that event the State Highway Commission shall take over for control, supervision and maintenance in such county all roads included in the map as posted by the said State Highway Commission pending the final determination of the question as to what roads are to be finally included in the county road system of such county.

SEC. 21. That section three thousand eight hundred forty-six (j) of Volume Three of the Consolidated Statutes be amended by adding the following additional sub-sections:

(m). The State Highway Commission shall have authority to provide roads for the connection of air ports in the State with the public highway system, and to mark the highways and erect signals along the same for the guidance and protection of aircraft.

Road connections
to air ports.

(n). The State Highway Commission shall have authority to provide facilities for the use of water-borne traffic by establishing connections between the highway system and the navigable waters of the State by means of connecting roads and piers.

Connections to
navigable waters.

SEC. 22. That section three thousand eight hundred forty-six (p) of Volume Three of the Consolidated Statutes be repealed and stricken out.

C. S. 3846 (p),
repealed.

SEC. 23. That section three thousand eight hundred forty-six (bb) of Volume Three of the Consolidated Statutes be amended by striking out the proviso, beginning with the word "*provided*" in line ten and ending with the word "*enterprise*" in line thirteen.

C. S. 3846 (bb),
amended.

SEC. 24. That article three (A) of chapter fifty-five of Volume Three of the Consolidated Statutes, entitled Gasoline Tax, as amended by chapter ninety-three of the Public Laws of one thousand nine hundred twenty-seven, and chapter forty of the Public Laws of one thousand nine hundred

C. S., art. 3 (A),
Ch. 55; Ch. 93,
Public Laws 1927,
and Ch. 40,
Public Laws 1929,
amended, as to
Gasoline Tax.

twenty-nine, be and the same is hereby amended to read as follows:

(1) The following words, terms, and phrases hereinafter used for the purpose of this act are defined as follows:

Definition of terms.

(a) "Motor Fuels" are such fuels known as gasoline, benzine, naptha, liberty fuel, benzol, and such other volatile and inflammable liquids produced and compounded for the purpose of operating internal combustion engines, except the product commonly known as kerosene oil.

"Distributor" defined.

(b) "Distributor" is any person, firm, association of persons, corporation, municipality, county, or other political subdivision or agency that has on hand or in his or its possession in this State, or that produces, refines, manufactures, or compounds such motor fuels in this State for sale, distribution, or use herein.

Collection of tax on motor fuels.

(2) The purpose of this act is to provide for the payment and collection of a tax on the first sale of motor fuels when sold, or the use, when used, in this State; double taxation is not intended. Motor fuel manufactured, produced, or sold for exportation, and exported are not taxable and should not be included in the reports hereinafter required to be made by distributors.

Tax is against licensed distributor.

(3) In the administration of this act the first sale shall not be construed to embrace the sale in tank car shipments from port terminals to licensed distributors within the State, but the tax hereinafter levied on such motor fuel shall be levied against and paid by such licensed distributor.

Distributors must apply for license.

(4) Any distributor engaged in business when this act becomes effective shall, within thirty days thereafter, and any other distributor, prior to the commencement of doing business, file a duly acknowledged application for a license with the Commissioner of Revenue on a form prescribed and furnished by him setting forth the name under which such distributor transacts or intends to transact business within this State, the address of each place of business and a designation of the principal place of business. If such distributor is a firm or association, the application shall set forth the name and address of each person constituting the firm or association, and if a corporation, the names and addresses of the principal officers and such other information as the Commissioner of Revenue may require. Each distributor shall at the same time file a bond in such amount, not exceeding twenty thousand dollars (\$20,000) in such form and with such surety or sureties as may be required by the Commissioner of Revenue, conditioned upon the rendition of the reports and the payment of the tax hereinafter provided for.

Contents of application.

To file bond of \$20,000.

Upon approval of the application and bond, the Com-

missioner of Revenue shall issue to the distributor a non-assignable license with a duplicate copy for each place of business of said distributor in this State, which shall be displayed in a conspicuous place at each such place of business and shall continue in force until surrendered or cancelled. No distributor shall, after thirty days from the effective date of this act, sell, offer for sale, or use any motor fuels within this State until such license has been issued; nor shall any distributor engaging in such business subsequent to the passage of this act commence said business without first procuring a license. Any distributor failing to comply with or violating any of the provisions of this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than one hundred dollars (\$100.00), nor more than five thousand dollars (\$5,000.00), or imprisoned for not more than twenty-four months, or both.

(5) There is hereby levied and imposed a tax of six cents per gallon on all motor fuels sold, distributed, or used within this State. The tax hereby imposed and levied shall be collected and paid by the distributor producing, refining, manufacturing, or compounding within this State, or holding in possession within this State motor fuels for the purpose of sale, distribution, or use within the State, and shall be paid by such distributor to the Commissioner of Revenue in the manner and at the times hereinafter specified. No county, city, or town, or political sub-division shall levy or collect any tax upon the sale or distribution of motor fuels herein defined. For the purpose of determining the amount of the tax, it shall be the duty of every distributor to transmit to the Commissioner of Revenue not later than the twentieth day of each month, upon forms prescribed and furnished by such commissioner, a report under oath or affirmation showing the quantity of motor fuel sold, distributed, or used by such distributor within this State during the preceding calendar month, and such other information as the said commissioner may require: *Provided*, that any distributor may, if he elects to do so, use as the measure of the tax levied and assessed against him by this section the gross quantity of motor fuel purchased, produced, refined, manufactured, and/or compounded by such distributor, plus the amount of motor fuel on hand at the beginning of the period when such method of computation is used, less a tare of one per cent (1%) in lieu of the quantity sold, distributed or used.

(6) Every distributor, at the time of making the report required by section five of this act, shall pay to the Commissioner of Revenue, the amount of tax due for the month

Issuance of license.

License to be displayed.

Distributing without license made misdemeanor.

Punishment.

Gasoline tax raised to 6 cents.

No additional tax to be levied.

Reports of sales for computation of tax.

Payment and application of tax.

covered by such report. The tax so paid shall be transferred promptly by the said commissioner to the State Treasurer as other receipts of his office and the State Treasurer shall place the same to the credit of the "State Highway Fund."

Failure to make reports incurs penalty of 25% additional.

(7) If any distributor shall wilfully fail, neglect or refuse to make the reports required by section five within the time therein provided, the Commissioner of Revenue shall immediately inform himself as best he may as to all matters and things required to be set forth in such reports, and from such information as he may be able to obtain, determine and fix the amount of the tax due the State from such delinquent distributor for the period covering the delinquency, adding to the tax so determined and as a part thereof, an amount equal to twenty-five per cent (25%) of the tax, to be collected and paid. The said Commissioner shall proceed immediately to collect the tax including the additional twenty-five per cent and transmit the same in the manner provided in section five for the disposition of other taxes.

Records to be kept by distributors.

(8) Every distributor of motor fuels shall keep a record of all such fuels purchased, received, sold, delivered or used by him, which shall include the number of gallons so purchased, received, sold, delivered, or used, and the dates of such purchases and sales, which records shall be preserved for a period of two years and shall at all times during the business hours of the day be subject to inspection by the Commissioner of Revenue or his deputies, or such other officers as may be duly authorized by said Commissioner.

Open to inspection by Commissioner of Revenue.

Rebates for fuels sold to U. S. Government or for use in aircraft.

(9) That the Commissioner of Revenue is authorized under such rules and regulations as he may adopt for that purpose, to relieve any distributor from the payment of the tax herein levied for any motor fuels sold to the United States Government, and/or gasoline of such quality that it is not adapted for use in ordinary automotive vehicles, but is designed for and sold and used exclusively in aircraft motors, when it appears to the satisfaction of the Commissioner of Revenue that the tax herein imposed has not been added to the sale price of such motor fuel, and the Commissioner of Revenue is likewise authorized to refund by warrant drawn upon the State Treasurer to the person paying the same, any tax paid under the provisions of this act which constitutes an unlawful burden upon interstate commerce, in conflict with the provisions of the Constitution of the United States: *Provided*, that any claims for such rebate which are not filed with the Commissioner of Revenue in accordance with forms to be provided by the Commissioner

Claims for rebate.

of Revenue within sixty days after the payment of said tax shall be deemed to have been waived.

(10) That any person who shall wilfully make any false or fraudulent report as the basis for claim for rebate or deduction under the provisions of this act, shall be guilty of a misdemeanor, and upon conviction shall be fined and imprisoned in the discretion of the court.

Penalty for making false claim for rebate.

(11) Any distributor who shall fail, neglect, or refuse to make the reports herein required or pay the taxes herein imposed, or who shall refuse to permit the Commissioner of Revenue or any agent appointed by him, to examine the books and records of such distributor pertaining to the motor fuels made taxable by this act or who shall make any false, or fraudulent report or statement hereunder, or who does, or attempts to do, anything whatsoever to avoid a full disclosure of the quantity of motor fuels sold, distributed or used within this State shall be guilty of a misdemeanor, and, on conviction, shall be fined not less than one hundred dollars (\$100.00) and not more than five thousand dollars (\$5,000.00) or, in the case of an individual or the officer or employee charged with the duty of making such report for a corporation, to be imprisoned not exceeding twenty-four months or both, and the license of such distributor may be revoked.

Criminal liability for wilful disobedience to foregoing provisions.

Punishment.

(12) If any person, firm, or corporation shall fail to pay the tax on motor fuel, due by such person, firm, or corporation under the provisions of this act, within thirty (30) days after such tax shall be due, the State Treasurer shall bring the appropriate action in the courts of the State for the recovery of such tax, and if it shall be found as a fact that such failure to pay was wilful on the part of such person, firm, or corporation, judgment shall be rendered against such person, firm, or corporation for double the amount of the tax found to be due, together with cost, or the Commissioner of Revenue may proceed for the collection of such taxes in the manner prescribed in the Revenue Act for the collection of other delinquent taxes, and the amount collected shall be placed by the State Treasurer to the "State Highway Fund." All remedies now, or which may hereafter be given by the laws of the State of North Carolina for the collection of taxes, are expressly given herein for the collection of the judgment recovered by the State Treasurer under this section.

Revocation of license.

Failure to pay tax imposes double liability therefor.

Method of recovery.

(13) That if the tax herein levied shall be held by the Supreme Court uncollectible as against any county purchasing motor fuel from a source other than a licensed distributor, the Commissioner of Revenue shall determine the amount of motor fuel purchased by any county upon which no tax has been

Rebates to counties penalize road allowance to counties in proportion to rebates.

paid, and certify such amount to the State Highway Commission; and, thereupon, the State Highway Commission shall deduct from the allocation of County Road Fund to such county the equivalent of six (6) cents per gallon, according to the finding of the Commissioner of Revenue.

Application of
proceeds of
gasoline tax.

(14) That the fund derived from the tax herein levied shall be for the exclusive uses of the purposes set out in this act, and disbursed on vouchers drawn by the State Highway Commission in accordance with the acts of the General Assembly dealing with the subject matter herein referred to.

Fuels purchased
for farm tractors,
motor boats and
manufacturing
processes entitled
to rebates.

(15) Any person, association, firm, or corporation who shall buy in quantities of ten gallons or more at any one time any motor fuels as defined in this act for the purpose of, and the same is actually used in the operation of (1) farm tractor used principally for agricultural purposes, (2) motor boat used principally for fishing purposes, and/or (3) manufacturing processes in which such motor fuel is used as an ingredient, solvent or vehicle in the process, on which motor fuels the tax or taxes imposed by this act shall have been paid, shall be reimbursed and repaid the amount of such tax or taxes paid under this act upon the following conditions and in the following manner:

Application for
refund permit.

(a) Before using such motor fuels the person, association, firm, or corporation using the same shall apply to the Commissioner of Revenue, upon blanks to be furnished by him, for a refund permit. Such application shall state the use for which the motor fuels upon which taxes are to be refunded are to be used. If such motor fuels are to be used in a farm tractor, the application shall state the make and kind of farm tractor, the size, type and horsepower of engine, serial number of such engine, and the purposes for which such tractor is to be used. If such motor fuels are to be used in a motor boat, the application shall state the name or number of such motor boat, the name, type, horsepower and serial number of the engine in the same, and the purposes for which said motor boat is to be used. If such motor fuels are to be used in a manufacturing process, the application shall state the nature and kind of process in which such motor fuels are to be used and the method or manner in which such motor fuels are to be used, stored and kept. In all cases such application shall state the approximate number of gallons of such motor fuels to be used per month and shall give such other information as the Commissioner of Revenue shall require. In making application for refund permit, the applicant may combine one or more of the uses above specified in the same application. The application shall be accompanied by a fee of one dollar (\$1.00) to be returned if the refund permit is not issued.

Contents of
application.

Fee of \$1 to accom-
pany application.

(b) If, upon the filing of any such application, the Commissioner of Revenue shall be satisfied that the same is made in good faith and that the motor fuels upon which said tax refund is requested are to be used exclusively for the purposes set forth in said application, he shall issue to said applicant a refund permit specifying the terms and conditions under which refunds on such motor fuels will be made, which refund permit shall expire with the fiscal year in which it is issued. Refund permits issued under this act shall state the name of the person, association, firm, or corporation to whom and for whose benefit it is issued, the purposes for which the motor fuels upon which tax refunds are to be made under the provisions thereof are to be used and the approximate number of gallons expected to be used per month for such purposes, and the Commissioner of Revenue may determine such amount. Such refund permits shall bear serial numbers and shall not be transferable, nor shall any right or claim for refund under the same be transferable: *Provided, however*, the Commissioner of Revenue shall not be required to issue any such refund permit for use of motor fuels in manufacturing processes unless and until the applicant therefor shall have made provision for the storage of such motor fuels in the manner prescribed by the Commissioner of Revenue.

Contents of refund permit.

(c) All claims for refunds of tax or taxes on motor fuels under the provisions of this act shall be filed with the Commissioner of Revenue, on forms to be prescribed by him, between the first and the fifteenth day of January, April, July and October of each year and at such periods only. Such application shall be made in the name of the person, association, firm, or corporation applying therefor and shall give the serial number of the refund permit held by such applicant and shall state the number of gallons of motor fuels upon which tax or taxes under this act have been paid which have been used for the purposes specified in said permit during the preceding three months only. It shall state that the number of gallons of motor fuels upon which such refund is requested have been used exclusively for the purposes specified in said refund permit. It shall be accompanied by ticket or tickets, invoice or invoices, or other documents, from a retail dealer or distributor of motor fuels issued at the time of purchase and showing the purchase of the number of gallons of motor fuels on which said refund is requested, and upon which shall be written or stamped at the time of purchase "refund will be requested." It shall contain such other information and statements with reference to said motor fuels as the Commissioner of Revenue shall prescribe, and such application shall be made on blanks to be furnished by the

Periodical filing of refund claims.

Contents of application.

Application to be sworn to.

Commissioner of Revenue upon request. The application shall be sworn to before the Clerk of the Superior Court, or Notary Public, of the county in which the applicant resides or has his or its place of business, and the Clerk of the Superior Court, or Notary Public, is authorized to charge a fee of twenty-five cents (25¢) for taking such affidavit.

Issuance of warrants for refunds.

(d) If the Commissioner of Revenue shall be satisfied that the motor fuels specified in such application for refund have been legitimately used for the purpose specified in the refund permit issued to such applicant, he shall issue to such applicant a warrant upon the State Treasurer for the said taxes paid on such motor fuels under this act.

Refund restrictions.

(e) No refund of tax or taxes shall be paid on motor fuels except under a refund permit and to the person, association, firm, or corporation named in said refund permit in the manner herein provided for.

Refund permits may be cancelled for cause.

(f) If the Commissioner of Revenue shall be satisfied that the holder of any refund permit issued under the provisions of this act has violated the conditions thereof, or has collected or sought to collect any refund of tax or taxes thereunder upon any motor fuels not used in strict accordance with said refund permit, he shall issue notice to the holder of such refund permit to show cause why the refund permit should not be cancelled, which notice shall state a time and place of hearing upon said notice. If upon such hearing the Commissioner shall find as a fact that the permit holder has violated the terms of his permit, he shall cancel such refund permit and the holder thereof shall be required to repay all tax or taxes which have been refunded to him under such permit.

Appeal from Commissioner to State Board of Assessment.

(g) Any applicant for a refund permit or any holder of a refund permit may appeal from the decision of the Commissioner of Revenue upon any matters arising under this section to the State Board of Assessment, who shall hear the matters presented on such appeal at a time and place to be fixed by said State Board of Assessment. Such State Board of Assessment shall have authority to cause the attendance of witnesses in behalf of such applicant or of the Commissioner of Revenue, and shall have authority to administer oaths and take testimony.

Hearing on appeal.

Holding of refund privileges unconstitutional annuls refund provision.

(h) That if any court of last resort shall hold that the provisions for refund herein set out shall render the levying and collecting of the tax hereinbefore provided invalid, it is the intention of the General Assembly that such provisions for refund shall be annulled and the tax shall be levied without any provisions for such refund and that this act shall be so construed.

SEC. 25. That section three thousand eight hundred forty-six (j), sub-section (1), of Volume Three of the Consolidated Statutes, be amended by adding at the end of said section the following: "That upon request of the State Highway Commission and in order to enable it to meet the requirements of acts of Congress with respect to Federal Aid funds apportioned to the State of North Carolina, the State Treasurer be and he is hereby authorized, with the approval of the Governor and Council of State, to issue short term notes from time to time, and in anticipation of State Highway revenue, and to be payable out of State Highway revenue for such sums as may be necessary to enable the State Highway Commission to meet the requirements of said Federal Aid appropriations, but in no event shall the outstanding notes under the provisions of this section amount to more than two million dollars (\$2,000,000.00)."

C. S. 3846 (j),
amended.

Issuance of short-term notes to protect Federal aid.

Maximum.

SEC. 26. That as soon as practicable after the ratification of this act there shall be established in this State by the State Highway Commission, with the approval of the Governor, such number of prison districts, not less than five, as they shall determine advisable. The State Highway Commission shall, as soon thereafter as practicable, with the approval of the Governor, locate the prison camp or camps in each of said districts. Until such time as it shall be feasible for the State Highway Commission to build and construct prison camps in accordance with the provisions of this act, it shall be the duty of the State Highway Commission to take over and acquire by contract, under terms to be approved by the Governor, such county or road district prison camps as in their opinion shall be necessary for the use of the county prisoners on the public roads of the several county road systems as hereinafter provided. The State Highway Commission, with the approval of the Governor, in lieu of locating and constructing prison camps in any of the districts, may acquire by contract and take over prison camps in any county or road district and may make such alterations and additions thereto as shall be necessary to render the same suitable for a district prison camp.

Establishment of
prison districts.

Location.

Present camps to
be taken over
temporarily.

Alterations of
present camps
permitted.

SEC. 27. Any and all district prison camps, or additions made to present county camps taken over by the State Highway Commission as herein provided for, shall be constructed, altered or changed, under plans and specifications prepared by the State Highway Commission with the approval of the Governor, of the State Board of Health, and the State Board of Public Welfare and Charities, and the construction, alteration, or changes shall be done by the State Highway Com-

Plans and specifications for district prison camps.

mission, and, as far as shall be practicable, prisoners shall be used to do the work.

State Highway
Commission to
control camps.

SEC. 28. The district prison camps herein provided for, and all county prison camps acquired by the State Highway Commission in lieu of district prison camps shall be under the control and direction of the State Highway Commission, and operated under rules and regulations to be made by the State Highway Commission, and approved by the Governor and the State Board of Public Welfare and Charities, and subject to such rules and regulations so adopted and approved, the State Highway Commission shall establish grades for prisoners according to conduct, and so far as possible introduce the honor system, and may transfer honor prisoners to honor camps. Prisoners may be transferred from one district camp to another, and the State Highway Commission may where it is deemed practical to do so establish separate camps for white prisoners and colored prisoners. In each district camp quarters shall be provided for the care and maintenance of such prisoners as may be sick, and a physician may be employed for such portion of his time as may be necessary and assigned to each of the several camps, and such of the prisoners as may be chosen may be used as attendants or nurses notwithstanding that such prisoners may not have qualified for such work as may be required by law; and any such prisoners as may have special qualifications to perform labor other than labor upon the public roads may be assigned to such special duties as the State Highway Commission may determine. All necessary directors, physicians, guards or supervisors, or any other necessary employees for the proper care, keep and handling of such prisoners, shall be employed by the State Highway Commission by and with the consent and approval of the Governor, and serve at the pleasure of the State Highway Commission.

Grades for
prisoners.

Separation of
races.

Care of sick.

Assignment of
prisoners to
special duties.

Necessary
employees.

Employment of
prisoners on roads.

SEC. 29. All able-bodied prisoners committed or assigned to the district prison camps shall be employed in the maintenance and construction of roads in the public road system of the several counties, or upon the State Highway system, or assigned to such special duty in connection with the prison camps, or the preparation and repair of all road equipment and supplies as the State Highway Commission may determine.

Prisoners now in
various camps and
jails to be turned
over to State High-
way Commission.

SEC. 30. On the first day of July, one thousand nine hundred and thirty-one, all prisoners who shall be in any county prison camp or in jail assigned to work on the county roads, under sentence of any court of competent jurisdiction, except as hereinafter provided, shall be by the various county authorities turned over to the State Highway Commission or its duly authorized agents, and the State Highway Commission

shall take over all such prisoners under and pursuant to the provisions of this act on the first day of July, one thousand nine hundred and thirty-one; and all authority vested by law in any board of county commissioners, any county highway commission, any district highway commission, or any other board or commission as to such prisoners, shall pass to and vest in the State Highway Commission. The county authorities having custody of such prisoners shall, upon forms provided by the State Highway Commission, make a complete list of all such prisoners in custody July first, one thousand nine hundred and thirty-one, giving their names, terms of imprisonment, date of commitment, and expiration of terms, together with records of such prisoners, and such other and further information as may be required by the State Highway Commission, and deliver the same, together with the original commitments, to the State Highway Commission, or its duly authorized agents, on the first day of July, one thousand nine hundred and thirty-one. And the State Highway Commission or its duly authorized agents shall, upon such delivery, execute proper receipts to the county authority for such documents and the prisoners delivered as herein provided for. From and after the first day of July, one thousand nine hundred and thirty-one, the various judges and courts of this State, in lieu of assigning persons convicted of violating any of the criminal laws of the State to work upon any county roads under the control of any board of commissioners or any highway commission, shall assign such person so convicted to work upon the roads of the State under the control of the State Highway Commission pursuant to the provisions of this act, and all such laws, public, public-local, or private, heretofore enacted, authorizing the various judges and courts of the State to assign persons convicted to work upon the public roads are hereby amended so as to conform to the provisions of this act, to the end that such persons so convicted shall be assigned to the various prison camps by this act established, to work upon the public roads pursuant to the provisions of this act. But this act shall not be deemed or considered as authorizing any person sentenced under the provisions thereof to have been sentenced to the State Prison, or State Penitentiary, but such person so sentenced shall be deemed to have been sentenced under the provisions either of this act or of such public, public-local, or private acts heretofore enacted authorizing the various judges and courts of the State to sentence persons convicted of crime to work upon the public roads: *Provided*, that any county, city or town now operating, or that may hereafter operate a farm by convict labor may retain a sufficient number of prisoners for the

Census of prisoners to be taken.

Execution by Commission of receipts for prisoners.

Assignment of persons convicted in courts and sentenced to work under direction of State Highway Commission.

Felons excepted.

Local prison farms protected.

operation of same, and the judges in the courts of said county, city or town, in lieu of sentencing persons convicted to the Highway Prison Camps, shall sentence a sufficient number to labor on said farms for the necessary operation of same.

Notification by
clerks of courts
of prisoners
sentenced.

SEC. 31. The clerks of the Superior Courts in the various counties and the clerks of other courts in the various counties shall notify in writing the superintendent, or person in charge of the district prison camp of the district in which said county is located, and mail a copy thereof to the State Highway Commission at Raleigh of the various persons who shall be sentenced to said district camps, and immediately, or as soon as practical thereafter, the superintendent of said district prison camp shall designate some person to transfer such prisoners to the place of duty assigned to them, and the clerks and sheriffs of the various counties shall deliver said prisoners to the person so designated together with proper commitments.

Transfer of
prisoners.

Minimum term for
commitment
60 days.

SEC. 32. No person shall be committed to any of the district camps by any court in this State, nor shall any person be received into the district camps, whose term of imprisonment is less than sixty (60) days: *Provided*, that in criminal actions in which a Justice of Peace has final jurisdiction no county shall be liable for or taxed with any costs.

Cost of keeping
prisoners borne by
State Highway
Commission.

SEC. 33. The cost and expense of construction of the various prison camps, the care, transportation and maintenance of prisoners and their guarding and supervision shall be paid by the State Highway Commission from the county road maintenance funds provided in this act: *Provided, however*, when prisoners are used upon the State Highway systems in construction or maintenance, the cost and expense of transportation and maintenance of such prisoners, their guarding and supervision, shall be paid from the funds appropriated to such purposes in this act.

Commission may
employ convicts in
State's Prison for
duty on road work.

SEC. 34. The State Highway Commission may employ prisoners confined in the State's Penitentiary for the construction, improvement, or maintenance of the State Highway system, and for the various county systems to be taken over under this act: *Provided*, the compensation of said prison labor shall not exceed the cost at which similar work could be produced by free labor at prevailing prices existing in the district where the work is performed, and may, where it is practical to do so, use material in such road work produced in whole or in part by prisoners confined in the State's Prison or the district prison camps. In the event of disagreement between the State Highway Commission and the Board of Directors of the State's Prison as to whether it is practical and feasible in a given instance to employ prisoners or use material produced by the prisoners confined in the State's Prison such disagreement

Maximum to be
paid.

Disagreement be-
tween Highway and
Prison authorities
to be arbitrated by
Governor.

shall be referred to the Governor of the State, and his decision of the matter shall be final and the same right of appeal granted Directors of the State's Prison shall upon request also be given to any North Carolina manufacturers and producers whose products or materials have been or may be used in the maintenance or construction of the public highways of this State: *Provided*, nothing contained in this section shall be construed in such manner as to prevent the State Highway Commission from meeting all requirements of the United States Bureau of Public Roads on Federal Aid projects.

Federal Aid Projects protected.

SEC. 35. From and after the first day of July, one thousand nine hundred and thirty-one, no county or road district by authority of any public, public-local, or private act, shall levy any taxes for the maintenance, improvement, reconstruction, or construction of any of the public roads in the various and several counties of the State, nor shall any county, through the board of commissioners thereof or the Highway Commission, nor shall any district or township highway commission, issue or sell or enter into any contract to issue or sell any bonds heretofore authorized to be issued and sold, but unissued and unsold, for the purpose of obtaining money with which to improve, maintain, reconstruct, or construct roads, except for the purpose of discharging obligations entered into prior to the ratification of this act, and all acts authorizing the board of county commissioners, the county highway commissions, district highway or township commissions, to issue and sell bonds for the purpose aforesaid, are hereby amended so as to conform to this section. No board of county commissioners nor county highway commission, nor district nor township highway commission from and after the passage of this act shall enter into any contract to build or construct roads in the various and several counties except for such projects as can be completed and paid for prior to July first, one thousand nine hundred and thirty-one. All contracts heretofore entered into by any county through the board of county commissioners, county highway commission, and all contracts heretofore entered into by any district or township highway commission which shall be incomplete on July first, one thousand nine hundred and thirty-one, shall be taken over by the State Highway Commission and completed by the State Highway Commission by the use of money and funds applicable thereto, by the terms of the said contract. Nothing in this section or this act shall be construed to prohibit the levying of taxes authorized by law for the payment of interest or principal on outstanding bonds or other evidences of debt lawfully issued. Any county or road district which has heretofore issued bonds or other evidences of debt by authority of

Local road taxes hereafter prohibited

Issuance of road bonds also prohibited, except for existing obligations.

Construction of roads by local authorities also forbidden.

Existing contracts of local units to be taken over by Commission.

Local taxes for bonds outstanding unaffected.

law for road improvement purposes may refund said bonds or other evidences of debt under and pursuant to the laws of the State of North Carolina relative thereto.

Definitions.

SEC. 36. Wherever the word "county" or the words "county commissioners" appear in this act, they shall be construed to include any commission or commissioners provided for in section eighteen hereof.

Constitutional parts of act upheld.

SEC. 37. In the event any section or any provision of this act shall be by any court of competent jurisdiction held to be unconstitutional, such construction shall be deemed to apply to such section or provision only, and shall not affect the validity of other sections and provisions of this act.

State Highway Commission succeeds to all powers of local road bodies.

SEC. 38. The State Highway Commission shall succeed to all the rights and duties of the county commissioners or county highway commissions with respect to the maintenance and operation of any public ferries or toll bridges forming links in the county highway systems: *Provided*, that where there is an outstanding indebtedness against any such ferries or bridges, that all tolls collected shall be turned over to the County Treasurer to be applied to debt service until all indebtedness against such ferry or bridge has been discharged.

Application of tolls on ferries and bridges.

Conflicting laws repealed.

SEC. 39. That all laws and clauses of laws in conflict with the provisions of this act to the extent of such conflict, and especially chapter forty of the Public Laws of one thousand nine hundred and twenty-nine are hereby repealed: *Provided, however*, that sections three to six inclusive of said chapter forty in the Public Laws of one thousand nine hundred and twenty-nine shall remain operative until July first, one thousand nine hundred and thirty-one. All laws, whether public, public-local, or private, authorizing or empowering the board of county commissioners or any highway commission, whether county, township, or district, to work citizens upon the public roads in lieu of the payment of a road tax, or authorizing or empowering the collection of a sum of money in lieu of working upon the public roads, are hereby repealed; and from and after the first day of July, one thousand nine hundred and thirty-one, no person shall be compelled to work upon the public roads, or to pay a sum of money in lieu thereof, in any of the several counties of the State, except under the provisions of this act.

Ch. 40, Public Laws 1929, repealed.

Local laws requiring citizens to work on roads or pay a penalty are repealed.

Act effective April 1, 1931.

SEC. 40. This act shall be in force and effect from and after the first day of April, one thousand nine hundred and thirty-one.

Ratified this the 20th day of March, A. D. 1931.

CHAPTER 146

AN ACT VALIDATING SALES OF REAL ESTATE MADE BY ADMINISTRATORS OF DECEASED PERSONS IN GOOD FAITH TO OBTAIN ASSETS TO PAY DEBTS OF THE ESTATE.

Whereas, administrators of deceased persons, in many cases, have made sales to purchasers of real estate in good faith for valuable considerations to obtain assets to pay debts of the estate under the mistaken belief that they had a right to make such sales without order of the court; and in other cases sales have been made upon petition by orders of the proper court, but the court proceedings authorizing and confirming such sales have been lost or misplaced without the same being recorded and such sales appear to be irregular and for remedy whereof; *Now, therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases where sales have been made by administrators of deceased persons of real estate, in good faith and upon a valuable consideration to obtain assets to pay debts of the estate and deeds executed by such administrators to the purchaser, who paid the purchase price thereof, and no action taken by the heirs of such deceased person to annul such sale by litigation or otherwise, such sale be and the same is hereby validated.

SEC. 2. That in all cases where sales have been made under the circumstances narrated in the preceding section, and deeds have been made by administrators of such deceased persons to the purchaser that the recitals contained in such deeds; that the sale was made under order or license of the court for the purpose of obtaining assets to pay debts of the estate, that such recitals shall be presumed to be *prima facie* correct, and that the proceeds of sale of said land have been applied to the payment of the necessary indebtedness of said estate and the cost of administration thereof: *Provided, however,* that this act shall not apply to any sale of land made in which the administrator of such deceased persons shall have been directly or indirectly the purchaser thereof and nothing herein contained shall prevent such sale from being impeached for fraud.

SEC. 3. This act shall only apply to sales by administrators made prior to January first, nineteen hundred, and shall not apply to pending litigation nor to any pending or unsettled administration or estate.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

Preamble: Faulty sales made by administrators to make assets.

Sales made bona fide without order of court validated.

Deeds validated that carry recitals of order of court.

May be impeached for fraud.

Application of act.

CHAPTER 147

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AND CHAPTERS ONE HUNDRED SIXTY-ONE AND TWO HUNDRED TWELVE, PUBLIC LAWS OF SESSION ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, RELATING TO TERMS OF COURT IN HARNETT COUNTY.

The General Assembly of North Carolina do enact:

Chs. 161 and 212,
Public Laws 1927,
repealed.

C. S. 1443,
amended, relating
to terms of
Superior Court in
Harnett County.

SECTION 1. That chapters one hundred sixty-one and two hundred twelve, Public Laws of session one thousand nine hundred twenty-seven, be and the same are hereby repealed.

SEC. 2. That section one thousand four hundred and forty-three of the Consolidated Statutes be and the same is hereby amended as follows "Amend said paragraph under the caption of Harnett County by striking out all of said paragraph under the caption of Harnett County and inserting in lieu thereof the following: *Harnett*—Eighth Monday before the first Monday in March, one week, for the trial of criminal cases only; fourth Monday before the first Monday in March to continue for two weeks, for the trial of civil cases only; fourth Monday after the first Monday in March to continue for two weeks for the trial of civil cases only; ninth Monday after the first Monday in March for the trial of civil cases only; eleventh Monday after the first Monday in March, one week, for the trial of criminal cases only; fourteenth Monday after the first Monday in March, two weeks, for the trial of civil cases only; first Monday in September for criminal cases only; second Monday after the first Monday in September for the trial of civil cases only; fourth Monday after the first Monday in September to continue for two weeks, civil cases only; tenth Monday after the first Monday in September to continue for two weeks, for the trial of criminal cases only."

Conflicting laws
repealed.

Effective June 30,
1931.

SEC. 3. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after the thirtieth day of June, one thousand nine hundred thirty-one.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 148

AN ACT TO AMEND CHAPTER TWO HUNDRED SEVENTY-TWO, OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATIVE TO THE FEES OF DUPLICATE CERTIFICATES OF TITLE.

The General Assembly of North Carolina do enact:

SECTION 1. That section six, paragraph one, of chapter two hundred and seventy-two, Public Laws of one thousand nine hundred and twenty-nine, is hereby amended to read as follows:

Ch. 272, Public Laws 1929, amended.

"In the event that any Certificate of Title is lost, erased, mutilated or shall become illegible, the person who is entitled thereto shall make application for and obtain a duplicate therefor upon furnishing information of such fact satisfactory to the department and upon payment of a fee of fifty cents.

Duplicate certificates of title for automobiles obtainable at 50c each.

"In the event that any number plate shall be lost, mutilated, stolen or become illegible, the person who is entitled thereto shall make immediate application for and obtain a replacement therefor upon furnishing information of such fact satisfactory to the department and upon the payment of a fee of one dollar."

Duplicate automobile number plates at \$1 each.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 149

AN ACT TO AMEND SECTION SEVEN THOUSAND SIXTY-FOUR OF THE CONSOLIDATED STATUTES RELATING TO ORGANIZATION OF COUNTY BOARDS OF HEALTH BY PLACING A DENTIST THEREON.

The General Assembly of North Carolina do enact:

SECTION. 1. That chapter seven thousand sixty-four of the Consolidated Statutes be, and the same is hereby, repealed and the following is inserted in lieu thereof to be known as section seven thousand sixty-four:

C. S. 7064, amended.

"*County Board of Health; organization; term of members; chairman.* The chairman of the board of county commissioners, the mayor of the county town, and in county towns where there is no mayor the clerk of the Superior Court, and

One dentist to be placed upon each county board of health.

the county superintendent of schools shall meet together on the first Monday in April, one thousand nine hundred and thirty-one, and thereafter on the first Monday of January in the odd years of the calendar, and elect from the regularly registered physicians and dentists of the county two physicians and one dentist, who, with themselves, shall constitute the county board of health. The chairman of the board of county commissioners shall be the chairman of the county board of health, and the presence of three members at any regular or called meeting shall constitute a quorum. The term of office of members of the county board of health shall terminate on the first Monday in January in the odd years of the calendar."

Term of office of
board members.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 150

AN ACT PROVIDING FOR THE REPEAL AND REENACTMENT OF UNIFORM WEIGHTS AND MEASURES AND PROVIDING PENALTIES FOR VIOLATION THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That Chapter two hundred and sixty-one of Public Laws of one thousand nine hundred and twenty-seven be and the same is hereby amended as follows: By inserting between the words "act" and "the" words nine and ten, line four, section two, the following words: "the rules and codes of specifications and tolerances as adopted by the National Conference of Weights and Measures and recommended by the United States Bureau of Standards are hereby adopted; however."

Ch. 261, Public
Laws 1927,
amended, relating
to weights and
measures.

Other amendments.

By deleting section two and one-half in toto.

By striking out the whole of section five and inserting in lieu thereof the following: "Section five. All salaries and necessary expenses shall be provided as now provided for the other departments and agencies of the State Government."

Salaries and
expenses.

Ch. 200, Public
Laws 1929,
repealed.

SEC. 2. That Chapter two hundred, Public Laws one thousand nine hundred and twenty-nine, be and the same is hereby repealed.

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict herewith to the extent of such conflict, are hereby repealed.

SEC. 4. That this act shall be in force from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 151

AN ACT RELATING TO THE SALE OF LAND FOR TAXES.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases in which the various tax collectors of the State, or any subdivision thereof, have received checks in payment of taxes for the years one thousand nine hundred and twenty-eight, one thousand nine hundred and twenty-nine, one thousand nine hundred and thirty, or any subsequent years, and receipts have been issued for same, and said checks have been returned unpaid, without negligence on the part of the said tax collectors in presenting said checks for payment, the taxes for which said checks may have been received and for which receipts may have been issued shall be deemed not to have been paid and the said tax collectors be and they are hereby empowered to advertise and sell the real estate and/or personal property on which said taxes were levied and for the payment of which said checks were given, and said tax collectors shall have full power and authority to sell said property, whether real or personal, as is now provided for the sale of property for taxes.

Tax collecting officers authorized to sell land for non-payment of taxes where payment has been attempted by issuing worthless checks.

SEC. 2. It shall be the duty of the various tax collectors of this State and all subdivisions thereof to enter upon their records or stubs of such receipts the fact that the taxes are unpaid. *Provided*, that nothing herein contained shall affect the rights of innocent purchasers for value.

Such taxes declared unpaid.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Innocent purchasers protected.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 152

AN ACT RELATING TO THE RIGHT TO PERFORM AN AUTOPSY UPON THE HUMAN BODY.

The General Assembly of North Carolina do enact:

SECTION 1. The right to perform an autopsy upon the dead body of a human being shall be limited to cases specially provided by statute or by direction or will of the deceased; cases where a coroner or the majority of a coroner's jury deem it necessary upon an inquest to have such an autopsy; and cases where the husband or wife or one of the next of kin or nearest known relative or other person charged by law with the duty of burial, in the order named and as

Limitation upon right to perform autopsy on dead bodies.

known, shall authorize such examination or autopsy for the purpose of ascertaining the cause of death.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 153

AN ACT TO PAY THE BURIAL EXPENSES OF N. B. OUTLAW, A CONFEDERATE VETERAN, OF COLUMBUS COUNTY.

Preamble: Death of Confederate Pensioner N. B. Outlaw.

Whereas, N. B. Outlaw, a Confederate veteran and pensioner of Columbus County, died March first, one thousand nine hundred and thirty, without property of any kind; and,

Whereas, had he lived until March fifteenth, one thousand nine hundred and thirty, his estate would have been entitled to a pension check of one hundred and eighty-two dollars and fifty cents (\$182.50): *Now, therefore,*

The General Assembly of North Carolina do enact:

State Auditor authorized to pay burial expenses to daughter.

SECTION 1. That the State Auditor is hereby authorized and directed to issue a warrant, chargeable to the State Pension Funds, for the burial expenses of the said N. B. Outlaw, payable to his daughter, Mrs. A. F. Jones, upon submission to said Auditor of receipted bills for such burial expenses: *Provided*, the said expenses do not exceed the sum of one hundred and eighty-two dollars and fifty cents (\$182.50).

Limitation of amount.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 154

AN ACT PROVIDING FOR THE APPOINTMENT OF A COURT REPORTER FOR THE SIXTH JUDICIAL DISTRICT OF NORTH CAROLINA.

Resident Judge of Sixth Judicial District authorized to appoint Court Reporter for District.

The General Assembly of North Carolina do enact:

SECTION 1. That the Resident Judge of the Sixth Judicial District be, and he is hereby authorized and empowered, to appoint an official Court Reporter for one or more, or all of the counties in said district, whose term of office shall be for a period of five years from and after qualification: *Provided, however*, that said Judge shall have the right to remove said Reporter for cause at any time.

Term of office.

SEC. 2. The appointment of such reporter or reporters shall be filed in the office of the Clerk of the Superior Court of each county in said district in which said reporter is to officiate, and the same, or a certified copy thereof shall be recorded by said Clerk on the Minute Docket of his court.

Filing of appointment in office of Clerk of Court of each County.

SEC. 3. Before entering upon the discharge of the duties of said office, said reporter shall take and subscribe the oath provided by law for public officers, and shall in addition thereto take and subscribe an oath in words substantially as follows: "I, _____, do furthermore solemnly swear that I will, to the best of my ability, discharge the duties of the office of Court Reporter in and for the Sixth Judicial District, and will faithfully transcribe the testimony offered in said courts as the presiding judge may direct, or as I may be required to do under the law, so help me God." Said oath shall be filed in the office of the Clerk of the Superior Court of the county in which said reporter resides, and recorded and indexed by him on the Minute Docket of said court.

Oath of office.

Recording of oath.

SEC. 4. In case of sickness, or for other cause, if said reporter fails to attend upon any of the courts of said district, the presiding judge may appoint a reporter *pro tem*, for said court, and said appointment shall appear upon the minutes of said term, and said reporter shall take and subscribe the oath referred to in section three hereof, which oath shall be filed with the clerk.

Appointment of Reporter *Pro Tem*.

Oath of office.

SEC. 5. The testimony taken and transcribed by said Court Reporter, and duly certified, either by said reporter or the presiding judge at the trial of the cause, may be offered in evidence in any of the courts of this State as the deposition of the witness whose testimony is so taken and transcribed, in the same manner, and under the same rules governing the introduction of depositions in civil actions.

Transcripts of Reporter made competent evidence.

SEC. 6. All laws and clauses of laws in conflict with this act are hereby repealed; and this act shall take effect from and after ratification.

Conflicting laws repealed.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 155

AN ACT TO PROVIDE FOR THE COMPILATION OF STATISTICS RELATING TO THE BLIND OF THE STATE.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be the duty of the chairman of the board of commissioners of each county of the State, with the assistance of the County Superintendent of Public Wel-

County officials directed to compile statistics on number of blind in each county.

fare and the County Health Officer, to inquire into and compile statistics concerning the number of blind persons and persons suffering with impaired visions likely to produce total blindness in each county, the ages of the same, their education and station in life, the cause of their blindness, and such other and further facts concerning the blind as the Superintendent of the State School for the Blind and Deaf at Raleigh shall deem expedient and necessary in order that facts and figures concerning the blind and persons suffering with impaired visions likely to produce total blindness may be available for the General Assembly of one thousand nine hundred and thirty-three; and that said statistics be reported to said Superintendent of School for the Blind and Deaf by the said chairman of the board of county commissioners of each county by July first, one thousand nine hundred and thirty-two.

Under supervision of Superintendent of State School for Blind and Deaf.

Statistics to be reported to 1933 General Assembly with view to constructive program of rehabilitation.

SEC. 2. That the Superintendent of the State School for the Blind and Deaf shall report to the one thousand nine hundred and thirty-three session of the General Assembly the summarized statistics of each respective county report, and shall make to the General Assembly at that time such recommendations as he may desire for the betterment of the blind of the State to the end that some constructive program of legislation may be adopted toward the further rehabilitation of the blind and toward the further prevention of blindness in the State.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 156

AN ACT TO AMEND SECTION NINE HUNDRED FIFTY-SIX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, PERTAINING TO REPORTS OF THE CLERKS OF THE SUPERIOR COURTS.

The General Assembly of North Carolina do enact:

C. S. 956, amended, relating to reports of Clerks Superior Court.

SECTION 1. Amend section nine hundred fifty-six of the Consolidated Statutes by inserting after the word "authority" and before the word "clerks," in line three of said section, the following words: "upon ten days' written notice."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 157

AN ACT TO PROHIBIT THE UNAUTHORIZED PRACTICE OF LAW IN THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any corporation or any person or association of persons, except members of the Bar of the State of North Carolina admitted and licensed to practice as attorneys at law, to appear as attorney or counsellor-at-law in any action or proceeding in any court in this State or before any judicial body or the North Carolina Industrial Commission; to maintain, conduct, or defend the same, except in his own behalf as a party thereto; or, by word, sign, letter, or advertisement, to hold out himself, or themselves, as competent or qualified to give legal advice or counsel, or to prepare legal documents, or as being engaged in advising or counselling in law or acting as attorney or counsellor-at-law, or in furnishing the services of a lawyer or lawyers; and it shall be unlawful for any person or association of persons except members of the Bar, for a fee or any consideration, to give legal advice or counsel, perform for or furnish to another legal services, or, for or without a fee or any consideration, to prepare directly or through another for another person, firm or corporation, any will or testamentary disposition, or instrument of trust serving purposes similar to those of a will, except life insurance trusts, or, for a fee or any consideration, to organize corporations or prepare for another person, firm or corporation, any other legal document.

Persons other than members of the State Bar prohibited from practicing law.

Specific acts prohibited.

Life insurance trusts excepted.

Provided, that nothing herein shall prohibit any person from conferring with a person, firm or corporation with respect to the creation of a fiduciary relationship, or from cooperating with a licensed attorney of another in preparing any such legal document, if such attorney maintains his own place of business and is not an officer of a corporation represented by such person; or from drawing a will for another in an emergency wherein the imminence of death leaves insufficient time to have the same drawn and its execution supervised by a licensed attorney at law.

Certain fiduciary relationships excepted.

Emergency wills excepted.

SEC. 2. It shall be unlawful for any corporation to practice or appear as an attorney for any person other than itself in any court in this State, or before any judicial body or the North Carolina Industrial Commission; or hold itself out to the public or advertise as being entitled to practice law; and no corporation shall organize corporations, or draw agreements, or other legal documents not relating to its lawful business, or draw wills, or practice law, or give legal advice

Practice of law by corporations also prohibited.

Exceptions.

not relating to its lawful business; or hold itself out in any manner as being entitled to do any of the foregoing acts, by or through any person orally or by advertisement, letter or circular: *Provided*, that the foregoing shall not prevent a corporation from employing an attorney in regard to its own affairs or in any litigation to which it may be a party.

Acts necessary to business of corporation excepted.

Provided, further, that the above provisions of this act shall not be construed to prohibit a person or corporation acting in a fiduciary capacity from transacting the necessary clerical business incidental to the routine or usual administration of estates, trusts, guardianships, or other similar fiduciary capacities, such as offering wills for probate in common form, securing authority to expend principal as guardian or trustee, filing accounts, preparing and filing tax returns of every nature, and other such administrative acts, where no special compensation is charged for such service and no compensation whatever is charged or received other than the usual commissions allowed by the court for administering the trust, or provided for by the instrument creating the trust or other fiduciary relationship.

Defense by insurance companies in suits excepted.

And provided, further, that nothing herein shall prohibit any insurance company from causing to be defended, or prosecuted, or from offering to cause to be defended, through lawyers of its own selection, the insureds in policies issued or to be issued by it, in accordance with the terms of such policies; and shall not prohibit one such licensed attorney at law from acting for several common carriers and/or other corporations and/or associations or any of its subsidiaries pursuant to arrangement between said corporations and/or associations.

Exacting of fee for conducting foreclosures prohibited to all except licensed attorneys.

SEC. 3. It shall be unlawful to exact, charge, or receive any attorney's fee for the foreclosure of any mortgage under power of sale, unless the foreclosure is conducted by a licensed attorney at law of North Carolina, and unless the full amount charged as attorney's fee is actually paid to and received and retained by such attorney, without being directly or indirectly shared with or rebated to any one else, and it shall be unlawful for any such attorney to make any showing that he has received such a fee unless he has received the same, or to share with or rebate to any other person, firm, or corporation such fee or any part thereof received by him; but such attorney may divide such fee with another licensed attorney at law maintaining his own place of business and not an officer or employee of the foreclosing party, if such attorney has assisted in performing the services for which the fee is paid, or resides in a place other than that where the fore-

Exception.

closure proceedings are conducted, and has forwarded the case to the attorney conducting such foreclosure.

SEC. 4. The solicitor of any of the Superior Courts shall, upon the application of any member of the Bar, or of any bar association, of the State of North Carolina, bring such action in the name of the State as may be proper to enjoin any such person, corporation, or association of persons who it is alleged are violating the provisions of this act, and it shall be the duty of the solicitors of this State to indict any person, corporation, or association of persons upon the receipt of information of the violation of the provisions of this act.

Solicitors, upon application to bring injunction or criminal proceedings.

SEC. 5. Any person, corporation, or association of persons violating the provisions of this act shall be guilty of a misdemeanor and punished by a fine or imprisonment, or both, in the discretion of the court.

Punishment for violation.

SEC. 6. All laws and parts of laws inconsistent herewith are hereby repealed, and in case any section, sub-division, paragraph, or sentence of this act is declared unconstitutional the validity of the rest of this act shall not be affected thereby.

Conflicting laws repealed and constitutional parts of act upheld.

SEC. 7. This act shall take effect and be in force from and after April first, one thousand nine hundred thirty-one, but shall not apply to or affect litigation now pending in any court.

Act effective April 1, 1931, but pending litigation unaffected.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 158

AN ACT TO PUNISH TRUSTEES EMBEZZLING THE FUNDS OF THEIR *CESTUIS QUE TRUSTENT*.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand two hundred and sixty-eight (4268) of the Consolidated Statutes, one thousand nine hundred and nineteen, be, and the same is, hereby amended by striking out the word "or", in line three, between the words "administrator" and "executor" and substituting therefor a comma and by interpolating between the comma, at the end of "executor", in line three and the word "or", the word "trustee."

C. S. 4268, amended, punishing embezzlement by trustees of funds of beneficiaries.

SEC. 2. This act shall take effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 159

AN ACT TO PROVIDE BETTER HUNTING IN NORTH CAROLINA AND TO GIVE LANDOWNERS IN NORTH CAROLINA REVENUE THEREFROM.

The General Assembly of North Carolina do enact:

Ch. 51, Public
Laws 1927,
amended.

SECTION 1. To amend chapter fifty-one, Public Laws of North Carolina, session one thousand nine hundred and twenty-seven, by adding the following section between sections thirty-three and thirty-four:

Protection of public
hunting grounds
by Department of
Conservation and
Development.

SEC. 33 (a) *Privately owned public hunting grounds.* In order to improve hunting, to open to the hunting public lands well stocked with game, and to give landowners some income through game protection and propagation, the State of North Carolina through the Department of Conservation and Development is authorized to recognize, list, and assist the owners in protecting their lands which are a part of public hunting grounds organized under this section of the North Carolina Game Law subject to the following conditions, stipulations, and such rules as the Conservation Board may adopt for the regulation of said hunting grounds:

Minimum area,
3,000 acres.

(1) The minimum area recognized under this act is three thousand (3,000) acres;

Landowners must
organize and adopt
rules.

(2) Owners of lands included in a hunting ground formed under this act must organize, adopt rules and regulations for the operation of said hunting ground, and be recognized by the Department of Conservation and Development before such hunting grounds are put into operation under this act;

Listing of lands
by Department.

(3) The Department of Conservation and Development will list and assist in advertising such public hunting grounds as are formed under this act, subject to such rules and regulations as may be adopted by the Board from time to time and in accordance with the North Carolina Game Law and this act. The Department of Conservation and Development will furnish at cost to the owners of public hunting grounds posters to be used in posting such lands, such posters to state that the lands are posted under this section of the North Carolina Game Law and in case of withdrawal of recognition by the Department such posters shall be removed from the lands effected within ten days after notice to owner or owners;

Posters to be
furnished.

Hunting licenses
to be exhibited.

(4) Owners of public hunting grounds shall require of each and every hunter the prescribed hunting licenses as set forth elsewhere in the North Carolina Game Law;

(5) The owners of public hunting grounds may require of each and every hunter a per day rate for hunting, rates to be approved by the Department of Conservation and Development, said rates not to exceed four dollars (\$4.00). In addition to charges for the privilege of shooting game, landowners may charge a dog hire when landowners furnish dogs, dogs to be furnished only by request of the hunter;

Rates chargeable to hunters.

(6) When any group of owners of a public hunting ground organized under this act decide to promote the hunting of certain kinds of game, said kinds of game used for stocking to be propagated in game breeding plants organized and operated under the game and other laws of North Carolina, the owners shall be permitted to charge hunters such fees and rates as are approved by the Board of Conservation and Development;

Extra rates for hunting certain kinds of game.

(7) No hunter is allowed to quit the hunting grounds at the end of the day's or part of a day's hunting without seeing the authority who gave him permission to hunt on said hunting grounds and paying all accounts due said authority;

Hunters must see authority of those allowing them to hunt and paying required rates.

(8) No construction or interpretation shall be put on this section or any part thereof as to permit the sale of dead game killed in accordance with this act, abrogate the bag limits, time of hunting, open and closed seasons as prescribed elsewhere in the North Carolina Game Law;

Other parts of Game Law unaffected.

(9) No person shall hunt or discharge firearms upon any public hunting grounds organized under this section without being accompanied by one of the landowners or a personal representative of one landowner or after securing, on the day of the hunt or day preceding the hunt, written permission to hunt under the authority of this act, said written permission to bear the name in full, age, and address of the hunter, under the penalty of being fined in the courts, upon conviction, not less than twenty-five dollars for each and every offense;

Hunters must be accompanied by landowners or have written permission.

(10) When hunting grounds, or any part thereof, organized and operated under this act, are used for purposes not consistent with the Federal, State, and local laws, the Department of Conservation and Development shall withdraw recognition from the area or such parts thereof as are deemed advisable, and report the case to the proper civil officials.

Penalty for violation.

Withdrawal of recognition when unlawful use is made of lands.

SEC. 2. This bill shall be in force from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 160

AN ACT TO VALIDATE CERTAIN SALES OF LAND FOR TAXES AND CERTIFICATES ISSUED IN PURSUANCE THEREOF.

The General Assembly of North Carolina do enact:

Tax sales made on dates other than first Monday in June validated.

SECTION 1. That all sales of land for failure to pay taxes, held or conducted by any sheriff or any tax collector of any county, city, town or other municipality during the year one thousand nine hundred thirty, on any day subsequent to or other than the first Monday in June of said year, be, and the same are hereby, approved, confirmed, validated and declared to be proper, valid and legal sales of such land and legally binding in all respects, and all certificates of sale made and issued upon and in accordance with such sales, be, and they are hereby, approved and validated to all intents and purposes, and with such full force and legal effect as if said sales had been held and conducted on said first Monday of June, one thousand nine hundred thirty.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 161

AN ACT TO AMEND SECTION SIX THOUSAND FIVE HUNDRED AND EIGHT OF THE CONSOLIDATED STATUTES TO PERMIT MEMBERS OF A FRATERNAL BENEFIT ORDER OR SOCIETY TO DESIGNATE ANY CHARITABLE INSTITUTION MAINTAINED BY SUCH SOCIETY OR ORDER AS BENEFICIARY.

The General Assembly of North Carolina do enact:

C. S. 6508, amended, allowing fraternal benefit orders to designate charitable institution as beneficiary.

SECTION 1. That section six thousand five hundred and eight of the Consolidated Statutes of one thousand nine hundred and nineteen be amended by substituting a comma for the semi-colon after the word "member" in line four thereof and adding after the comma the following: "or, with the consent of the society, any charitable institution maintained by the society."

Law again amended.

SEC. 2. That said section be amended further by omitting the word "but" after the semi-colon and before the word "if" in line four, and substituting in lieu thereof the word "and."

Conflicting laws repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 162

AN ACT TO PROHIBIT THE SALE OF HYPNOTIC DRUGS IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That in the following four sections, unless the context otherwise requires, the words "hypnotic drug" include:

Sulphonmethane (sulphonal).

Sulphonethylmethane (trional).

Diethyl sulphonedrethylmethane (tetronal).

Diethyl barbituric acid (barbital), or any of the foregoing by whatsoever trade name or designation; or any compound, preparation, mixture or solution thereof; or any salt or derivative thereof or of barbituric acid possessing hypnotic acid possessing hypnotic properties or effects.

Chloral hydrate or any mixture or solution thereof containing twenty grains or more thereof to the fluid ounce.

SEC. 2. That no person other than a licensed pharmacist, a duly licensed physician, doctor of dental surgery, or doctor of veterinary surgery shall sell or offer to sell any hypnotic drug to consumers or have such drug in his possession with intent to sell or give away to consumers.

"Hypnotic drugs" defined and enumerated.

Sale of hypnotic drugs prohibited except by physicians and pharmacists.

SEC. 3. That no hypnotic drug as defined in this act may be sold in quantities exceeding twelve therapeutic doses, except to persons known to be suffering with epilepsy: *Provided, however*, that nothing in this act shall apply to prescriptions of duly licensed physicians, doctors of dental surgery, or doctors of veterinary surgery.

Limitation on quantity that may be sold.

Exception.

Any person dispensing any hypnotic drug coming under the provisions of this act, other than upon prescription, shall record in a book kept for the purpose the name of the article sold, the quantity delivered, the date of delivery, the name and address of the purchaser and the name of the dispenser, which record shall at all times be open to the inspection of the proper officer of the law.

Complete record to be kept of all sales of drugs.

SEC. 4. That nothing in this act shall be construed to limit the sale of hypnotic drugs to nor to the dispensing of hypnotic drugs in the course of their professional practice by, duly licensed physicians, doctors of dental surgery or doctors of veterinary surgery lawfully practicing their profession in this State, or to registered retail or wholesale pharmacists, or

Dispensing of drugs by physicians in lawful practice unaffected.

to hospitals and other institutions for the treatment of defective, afflicted, sick and injured persons.

Violation of act
made misdemeanor.

SEC. 5. That any person who shall violate any provision of this act shall be deemed guilty of a misdemeanor and upon conviction therefor for the first offence shall be fined not more than twenty-five dollars, and upon conviction of the second offence shall be fined not more than one hundred dollars.

Fine.

Conflicting laws
repealed.

SEC. 6. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 7. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 163

AN ACT AMENDING CHAPTER TWO HUNDRED TWENTY-NINE, PUBLIC-LOCAL LAWS ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, RELATING TO THE PROPAGATION OF WILD FOWL IN CURRITUCK COUNTY.

The General Assembly of North Carolina do enact:

State Board of
Education author-
ized to sell certain
bottom lands in
Currituck County.

SECTION 1. That the State Board of Education is hereby authorized and directed to sell and convey, at public or private sale, at such time and for such price, and on such terms as to it may seem proper, the following mud bottom lands lying and being in Currituck County, referred to and mentioned in section one, chapter two hundred and twenty-seven Public Laws of one thousand nine hundred twenty-seven and described as follows: to wit:

Ch. 229, Public-
Local Laws 1927,
thus amended.

Description of
first tract.

"Also those certain lands, beginning at a stake on Long Point, and running along the marsh N. 66 Deg. E. 950 ft., N. 15 Deg. E. 260 ft., N. 85 Deg. W. 830 ft., N. 41 Deg. W. 530 ft., N. 78 Deg. W. 300 ft., S. 300 ft., S. 58 Deg. W. 550 ft., S. 37 Deg. E. 480 ft., S. 6 Deg. E. 430 ft., S. 40 Deg. W. 225 ft., S. 76 Deg. W. 200 ft., S. 80 Deg. W. 470 ft., to the end of the dyke; thence along the dyke S. 8 Deg. E. 100 ft., S. 23 Deg. E. 100 ft., S. 60 Deg. E. 2064 ft., S. 86 Deg. E. 300 ft., to the end of the dyke; thence along the marsh N. 55 Deg. W. 300 ft., N. 90 ft., N. 35 Deg. E. 340 ft., N. 350 ft., N. 20 Deg. W. 500 ft., N. 31 Deg. E. 140 ft., N. 53 Deg. W. 740 ft. to the place of beginning, containing seventy-seven (77) acres.

Second tract.

Also those certain lands beginning at a stake on Mingers Point and running along the marsh S. 53 Deg. W. 122 ft.,

N. 83 Deg. W. 50 ft., to the end of the dyke, thence along the dyke, N. 9 Deg. E. 500 ft., N. 29 Deg. E. 300 ft., N. 42 Deg. E. 283 ft., to a stake on the marsh; thence along the marsh S. 11 Deg. W. 210 ft., S. 26 Deg. 30 minutes E. 650 ft., S. 18 Deg. W. 180 ft., S. 45 Deg. E. 275 ft., S. 75 Deg. W. 290 ft., S. 39 Deg. W. 275 ft., N. 70 Deg. W. 460 ft., N. 38 Deg. E. 450 ft., N. 37 Deg. W. 60 ft., to the place of beginning, containing fourteen (14) acres, together with all dykes and bottoms enclosed within said dykes and all privileges and appurtenances thereto or in anywise appertaining to said lands herein described."

SEC. 2. That out of the proceeds arising from such sale, the Board of Education shall first ascertain and pay over to Joseph P. Knapp the amount expended by him in making improvements and betterments on the property above described, and the surplus, if any, pay over to the State Literary Fund.

Application of net proceeds to State Literary Fund.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

CHAPTER 164

AN ACT TO AMEND CHAPTER ONE HUNDRED TWENTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, KNOWN AS "THE WORKMEN'S COMPENSATION ACT."

The General Assembly of North Carolina do enact:

SECTION 1. Amend sub-section (t) of section thirty-one by adding at the end thereof the following:

"And provided, further, that disfigurement shall also include the loss or serious or permanent injury of any member or organ of the body for which no compensation is payable under the schedule of specific injuries set out in this section."

Ch. 120, Public Laws 1929, amended, Workman's Compensation Act, allowing recovery for disfigurement.

SEC. 2. This act shall be in force from and after the first day of July, one thousand nine hundred and thirty-one.

Effective July 1, 1931.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 165

AN ACT TO AMEND SECTION ONE OF THE CONSOLIDATED STATUTES RELATIVE TO JURISDICTION OF ADMINISTRATION OF ESTATES.

The General Assembly of North Carolina do enact:

C. S. 1, amended.
Jurisdiction of
wills and estates
given to Superior
Court Judge where
Clerk is interested
party.

SECTION 1. That section one of the Consolidated Statutes be, and the same is hereby, amended by adding at the end thereof the following: "*Provided*, that in all cases where the Clerk of the Superior Court is interested in an estate, the Judge of the Superior Court resident in the district or the Judge of the Superior Court holding the courts of the county by regular or special assignment shall have jurisdiction to take proof of wills and grant letters testamentary, letters of administration with the will annexed and letters of administration in cases of intestacy, to audit and approve the accounts of executors and administrators, to make orders and to do any and all things in connection with the administration of estates which the Clerk of the Superior Court might or could have done, had he not been interested in the estate."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 166

AN ACT TO AMEND CHAPTER SIXTY-ONE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-THREE, NOW VOLUME THREE CONSOLIDATED STATUTES THREE THOUSAND THREE HUNDRED SIXTY-SIX (h), RELATING TO CERTAIN DEFECTIVE PROBATES.

The General Assembly of North Carolina do enact:

Ch. 61, Public
Laws 1923; and
C. S. 3366,
amended.

Validation of
certain defective
probates.

SECTION 1. That chapter sixty-one, Public Laws of one thousand nine hundred twenty-three, now third volume of Consolidated Statutes, three thousand, three hundred sixty-six (h) be, and the same is hereby amended by inserting between the word "public" and the word "when" in the third line thereof the words "prior to January first, one thousand nine hundred thirty-one."

SEC. 2. This act shall be in force and effect from and after its ratification: "*Provided*, this act shall not affect litigations pending January thirty-first, one thousand nine hundred thirty-one."

Ratified this the 23rd day of March, A. D. 1931.

Pending litigation
unaffected.

CHAPTER 167

AN ACT TO REPEAL SECTION FOUR THOUSAND SEVEN HUNDRED SEVENTY-FOUR OF CONSOLIDATED STATUTES OF ONE THOUSAND NINE HUNDRED NINETEEN AND TO PROVIDE A SUBSTITUTE THEREFOR.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand seven hundred seventy-four of the Consolidated Statutes of one thousand nine hundred nineteen is hereby repealed and the following is adopted in place thereof or substituted therefor:

C. S. 4774,
amended.

That the doors, windows and other openings of the syrup room used for the preparation of soft drinks by bottling establishments shall be fitted with wire screens of not coarser than fourteen mesh wire gauze and the door or doors shall be fitted with self-closing screens.

Specifications for
syrup room of
bottling establish-
ments.

SEC. 2. That all laws or clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 168

AN ACT TO AMEND SECTION FOUR HUNDRED AND FORTY-FOUR OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred and forty-four of the Consolidated Statutes of North Carolina be amended by adding thereto the following:

C. S. 444, amended.

Upon a contract, transfer, assignment, power of attorney or other instrument transferring or affecting unearned salaries or wages, or future earnings, or any interest therein, whether said instrument be under seal or not under seal. The above period of limitation shall commence from the date of the execution of such instrument: *Provided, however,* that the period of limitations for any action upon such instrument executed prior to the ratification of this act shall be six months from and after its ratification.

Limitation of
actions upon con-
tracts transferring
unearned salaries
or wages.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 169

AN ACT TO AMEND SECTION FOUR HUNDRED AND THIRTY-NINE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA (BEING A PART OF THE CODE OF CIVIL PROCEDURE RELATING TO LIMITATION OF ACTIONS).

The General Assembly of North Carolina do enact:

C. S. 439, amended,
relative to limita-
tion of actions
against stock
dividends of
corporations.

SECTION 1. That section four hundred and thirty-nine of the Consolidated Statutes of North Carolina be amended as follows: By adding after sub-section three another sub-section to be number four to read as follows: Against a corporation, or the holder of a certificate or duplicate certificate of stock in the corporation, on account of any dividend, either a cash or stock dividend, paid or allotted by the corporation to the holder of the certificate or duplicate certificate of stock in the corporation.

SEC. 2. That this act shall be in effect on and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 170

AN ACT TO AMEND SECTION NINE HUNDRED TWENTY-SEVEN OF THE CONSOLIDATED STATUTES RELATIVE TO THE BONDS OF CLERKS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

C. S. 927, amended,
relative to official
bonds of Clerks of
Superior Court.

SECTION 1. That section nine hundred and twenty-seven of the Consolidated Statutes of North Carolina be, and the same is hereby, amended by striking out the word "fifteen" in line five thereof and substituting therefor the word "twenty-five."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 171

AN ACT TO AUTHORIZE CLERKS OF THE SUPERIOR COURT TO HAVE PHOTOSTATIC COPIES MADE OF PLATS, MAPS AND BLUE-PRINTS AND TO INSERT THE SAME IN THE RECORD OF SPECIAL PROCEEDINGS TO WHICH THEY RELATE.

The General Assembly of North Carolina do enact:

SECTION 1. That in all special proceedings in which a plat, map or blue-print shall be filed as a part of the papers, the Clerk of the Superior Court may have a photostatic copy of said plat, map or blue-print made on a sheet of the same size as the leaves in the book in which the special proceeding is recorded, and when made, shall place said photostatic copy in said book at the end of the report of the commissioners or other document referring to said plat, map or blue-print.

Clerk of Superior Court authorized to make photostatic copies of plats in special proceedings for filing.

SEC. 2. That the Clerk of the Superior Court shall be allowed a fee to be fixed by the County Commissioners not exceeding the sum of five dollars to be taxed in the bill of costs, which fee shall cover the cost of making said photostatic copy and all services of the clerk in connection therewith.

Allowance of fee to be fixed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 172

AN ACT TO REPEAL SECTION SIX HUNDRED SEVENTY-TWO OF THE CONSOLIDATED STATUTES CONCERNING THE TIME FOR THE RETURN OF EXECUTION.

The General Assembly of North Carolina do enact:

SECTION 1. Executions shall be dated as of the day on which they were issued, and shall be returnable to the court from which they were issued not less than forty nor more than ninety days from said date, and no executions against property shall issue until the end of the term during which judgment was rendered.

Return time for executions.

SEC. 2. That section six hundred seventy-two of the Consolidated Statutes of North Carolina and all other laws and clauses of laws in conflict with this act are hereby repealed.

C. S. 672 and other conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 173

AN ACT TO AMEND CONSOLIDATED STATUTES TWO THOUSAND THREE HUNDRED FORTY-SEVEN AND CONSOLIDATED STATUTES TWO THOUSAND FOUR HUNDRED EIGHTY-ONE SO AS TO PROTECT THE RIGHTS OF TENANTS, LESSEES AND CROPPERS, AND MERCHANTS MAKING ADVANCES UNDER THE AGRICULTURAL LIEN LAW.

The General Assembly of North Carolina do enact:

C. S. 2347,
amended, protect-
ing rights of
agricultural
tenants.

SECTION 1. That Consolidated Statutes, section two thousand three hundred forty-seven, be, and the same is hereby, amended by inserting between the words "lessor" and "the" in line four the words "or by a sale of said land under any mortgage or deed of trust."

C. S. 2481, like-
wise amended.

SEC. 2. That Consolidated Statutes, section two thousand four hundred eighty-one, be, and the same is hereby, amended by inserting between the words "trustor" and "who" in line three the words "their tenants, lessees or croppers."

Pending litigation
unaffected.

SEC. 3. This act shall not affect pending litigation.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 174

AN ACT TO AMEND SECTION SIX THOUSAND SEVEN HUNDRED SEVENTY-SEVEN OF THE CONSOLIDATED STATUTES PERTAINING TO THE STATE BOARD OF EMBALMERS.

The General Assembly of North Carolina do enact:

C. S. 6777,
amended, relating
to membership on
State Board of
Embalmers.

SECTION 1. That section six thousand seven hundred and seventy-seven of the Consolidated Statutes of one thousand nine hundred nineteen be amended by striking out after the comma at the end of line two, the following: "three of whom shall be members of the State Board of Health, the other two shall be" and inserting in lieu thereof the following: "all of whom shall be licensed and".

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This law shall be in effect on and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 175

AN ACT TO AMEND SUB-SECTION FOUR OF SECTION FIVE THOUSAND SIX OF THE CONSOLIDATED STATUTES RELATING TO MATERNITY HOMES.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section four of section five thousand and six of the Consolidated Statutes be amended by adding at the end of said sub-section the following: "*Provided*, that the term 'maternity homes' used hereinbefore in this sub-section shall be construed to include institutions or homes maintained not only for the purpose of receiving pregnant women for care previous to, during and following delivery, but institutions or lying-in homes wherein pregnant women are received for care previous to and following delivery, the said delivery taking place in a hospital to which this statute does not apply."

C. S. 5096,
amended.

"Maternity homes"
defined.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 176

AN ACT TO AMEND SECTION TWO THOUSAND SEVEN HUNDRED SEVENTY-SIX (s) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE ZONING OF CERTAIN PROPERTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand seven hundred seventy-six (s) of the Consolidated Statutes of North Carolina be and the same is hereby amended by adding at the end of said section, after the word "districts," the following:

C. S. 2776,
amended.

Provided, however, that when at any intersection of streets in the corporate limits of any city or town the said legislative body of the said city or town promulgates any certain regulations and/or restrictions for the erection, construction, reconstruction, alteration, repair or use of buildings, structures or land on two or more of said corners at said intersection, it shall be the duty of such legislative body upon written application from the owner of the other corners of said intersection to redistrict, restrict and regulate the remaining said corners of said intersecting streets in the same manner as is prescribed

Provision made
for zoning of all
corners of inter-
sections in munici-
palities alike.

Application of
owners.

for the erection, construction, reconstruction, alteration, repair or use of buildings, structure or land of the other said corners for a distance not to exceed one hundred and fifty feet from the property line of said intersecting additional corners;

Exceptions of
counties.

Provided, further, that the provisions of this act shall not apply to the cities, towns or municipalities in the following counties: Rowan, Durham, Rockingham, Perquimans, Guilford, Cleveland and Wayne.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are, to the extent of such conflict, hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 177

AN ACT TO REORGANIZE THE DEPARTMENT OF HEALTH AND TO PROVIDE FOR THE APPOINTMENT OF THE MEMBERS OF THE NORTH CAROLINA BOARD OF HEALTH AND TO PRESCRIBE CERTAIN DUTIES OF SAID BOARD.

The General Assembly of North Carolina do enact:

C. S. 7048,
amended.

SECTION 1. That section 7048 (seven thousand and forty-eight) of the Consolidated Statutes, one thousand nine hundred and nineteen, be, and the same is hereby amended so as hereafter to read as follows:

Membership on
State Board of
Health.

"Section seven thousand and forty eight. The North Carolina Board of Health shall consist of nine members, four of which members shall be elected by the Medical Society of the State of North Carolina and five of which members shall be appointed by the Governor."

C. S. 7049,
amended.

SEC. 2. That section 7049 (seven thousand and forty-nine) of the Consolidated Statutes, one thousand nine hundred and nineteen, be, and the same is hereby repealed and the following substituted in lieu thereof:

Expiration of
terms of present
members.

"The terms of all members of the present Board of Health shall expire on April first, one thousand nine hundred thirty-one, or as soon thereafter as their successors have been appointed and elected in the manner provided for herein and shall have duly qualified. The Medical Society of the State of North Carolina shall at its next annual meeting elect two members to serve for two years and two members to serve for four years, and the Governor on or before May first, one thousand nine hundred thirty-one, shall appoint five members, three of such members to serve for two years and two

Appointment of
successors by
Medical Society
and Governor.

of such members to serve for four years. At the expiration of the terms of the members so elected and appointed their successors shall be elected or appointed for a term of four years and until their successors have been duly elected or appointed and have qualified. The Medical Society of the State of North Carolina shall have the right to remove any member elected by it for cause, and the Governor shall have the right to remove any member appointed by him for cause. Vacancies on said Board among the membership elected by the Medical Society of the State of North Carolina shall be filled by the Executive Committee of said Medical Society until the next meeting of the said Medical Society, when the said Medical Society shall fill the vacancy for the unexpired term. Vacancies on said Board among the membership appointed by the Governor shall be filled by the Governor for the unexpired term."

Terms of office.

Removal of members for cause.

Vacancy appointments.

SEC. 3. That section seven thousand and fifty-three (7053) of the Consolidated Statutes, one thousand nine hundred nineteen, be and the same is hereby amended by striking out the words "the Secretary-Treasurer shall be elected from the registered physicians of the State and shall serve six years." And insert in lieu thereof the following:

C. S. 7053, amended.

Election and term of Secretary-Treasurer.

"The Secretary-Treasurer shall be a registered physician of the State and he shall be elected by the Board, subject to the approval of the Governor, and he shall serve for four years and until his successor has been elected and qualified. The Board shall have the right to remove the Secretary-Treasurer from office for cause."

Qualifications.

Term of office.

Removal.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in force and effect from and after April first, one thousand nine hundred thirty-one.

Effective April 1, 1931.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 178

AN ACT TO AMEND SECTION ONE, CHAPTER ONE HUNDRED SIXTY-THREE, OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand six hundred ninety-nine be, and the same is, hereby amended by inserting a period after the word "members" in line three, and striking out the remainder of said sub-section, and insert in lieu thereof the following: "The chairman and two of said di-

C. S. 7699, and Ch. 163, Public Laws 1925, amended.

Terms of office of
Directors of
State's Prison.

rectors shall be appointed for a term of four years, two of said directors shall be appointed for a term of three years, and two of said directors shall be appointed for a term of two years which terms shall begin at their appointment by the Governor."

Executive Com-
mittee appointed
by Governor.

The Governor shall appoint an Executive Committee composed of the Chairman, and two members of the Board of Directors. The said Executive Committee shall be vested with all authority of the said Board of Directors when said Board is not in session.

Meetings of
Directors.

The Board of Directors shall meet at the State Prison, near Raleigh, semi-annually: *Provided, however,* that the Governor or the Chairman may call a meeting of the Board at such other times as may be deemed advisable. The Executive Committee shall meet monthly or upon call of the Chairman.

Of Executive
Committee.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 179

AN ACT DETERMINING THE RIGHTS OF CREDITORS AND BENEFICIARIES UNDER POLICIES OF LIFE INSURANCE.

The General Assembly of North Carolina do enact:

Creditors deprived
of benefits of life
insurance policies
except in cases of
fraud.

SECTION 1. If a policy of insurance, whether heretofore or hereafter issued, is effected by any person on his own life or on another life, in favor of a person other than himself, or, except in cases of transfer with intent to defraud creditors, if a policy of life insurance is assigned or in any way made payable to any such person, the lawful beneficiary or assignee thereof, other than the insured or the person so effecting such insurance, or his executors or administrators, shall be entitled to its proceeds and avails against creditors and representatives of the insured and of the person effecting same, whether or not the right to change the beneficiary is reserved or permitted, and whether or not the policy is made payable to the person whose life is insured if the beneficiary or assignee shall predecease such person: *Provided,* that subject to the statute of limitations, the amount of any premiums for said insurance paid with intent to defraud creditors, with interest thereon, shall inure to their benefit from the proceeds of the policy; but the company issuing the policy shall be discharged

Right to change
beneficiary not
involved.

Premiums paid to
defraud creditors
collectible.

of all liability thereon by payment of its proceeds in accordance with its terms unless before such payment the company shall have written notice by or in behalf of the creditor, of a claim to recover for transfer made or premiums paid with intent to defraud creditors, with specifications of the amount claimed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 180

AN ACT AUTHORIZING THE ISSUE OF BONDS IN CERTAIN CASES BY SPECIAL CHARTER SCHOOL DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. The governing body of any special charter school district may, with the approval of the Local Government Commission, issue bonds of the district to such an amount as may be required to pay indebtedness, other than bonded indebtedness, of the district heretofore incurred and now outstanding whether represented by the original obligation or by renewals, or otherwise. The issue and sale of such bonds shall be subject to the provisions of the Local Government Act relating to the issue and sale of public securities ratified at the present session of the General Assembly. Special charter school districts authorized to issue bonds to pay outstanding indebtedness.

SEC. 2. The authorities charged by law with the duty of levying and collecting school taxes in each special charter school district that shall have issued bonds hereunder, shall annually levy and collect, in addition to all other taxes, a special tax sufficient to meet the interest and principal of all bonds issued by the said district under the authority hereof. Under supervision of Local Government Commission.

SEC. 3. This act shall be in force from and after its ratification. Special tax to be levied and collected.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 181

AN ACT TO AUTHORIZE THE GOVERNOR AND SUPER-INTENDENT OF PUBLIC INSTRUCTION TO EXECUTE A CERTAIN CONTRACT AND CONVEYANCE BETWEEN AND BY THE STATE BOARD OF EDUCATION AND THE FAYETTEVILLE GRADED SCHOOLS, INC.

Preamble: Practice school in connection with State Normal School at Fayetteville.

Whereas, it has become necessary for the State Normal School at Fayetteville, N. C., to erect a practice school, to the erection of which certain funds have been contributed by the General Education Board and the Julius Rosenwald Fund, and,

Coöperation of Fayetteville Graded Schools.

Whereas, to the efficient operation of said practice school it is necessary to enter into an arrangement with the Trustees of the Fayetteville Public Schools to secure the pupils for the practice school, and,

Need of lands belonging to State Board of Education.

Whereas, it is more convenient to erect such practice school on lands now belonging to the State Board of Education for the North Carolina State Normal School at Fayetteville and that another tract conveyed to said Normal School for said purpose should be used as athletic grounds; *now, therefore,*

The General Assembly of North Carolina do enact:

Governor and Superintendent of Public Instruction authorized to make conveyance of lands needed.

SECTION 1. That the Governor and Superintendent of Public Instruction be, and the same are, hereby authorized and empowered to enter into such contracts and make such conveyances as will enable this coöperation between the North Carolina State Normal School at Fayetteville, N. C., and the Board of Trustees of the Graded Schools of Fayetteville, in carrying out the purpose for which the building is to be erected.

SEC. 2. This act shall take effect from and after its ratification.

Ratified this the 23rd day of March, A. D. 1931.

CHAPTER 182

AN ACT TO AMEND SECTION THREE, SUB-SECTION (f), CHAPTER ONE HUNDRED AND THIRTY-SIX, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, SO AS TO PROVIDE FOR OPERATING TWO OR MORE BUS LINES OVER CERTAIN INTERSECTING HIGHWAYS.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section (f), section three, chapter one hundred and thirty-six, Public Laws of one thousand nine hundred and twenty-seven, be and the same is, hereby, amended by adding at the end of said sub-section (f) the following: "Provided, that where two or more highways intersect within less than twenty-five miles of any incorporated city and the business of such lines transacted at such intersection is insufficient to warrant the maintenance of a bus station, then the Commission may in its discretion route all operators to the next city in which a bus station is established and maintained."

Ch. 136, Public Laws 1927, amended.

Two or more bus lines may be operated over certain intersecting highways.

SEC. 2. That all laws and clauses of laws in conflict with this act are, hereby, repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 24th day of March, A. D. 1931.

CHAPTER 183

AN ACT TO AMEND SECTION SIXTEEN OF CONSOLIDATED STATUTES RELATIVE TO THE RIGHT OF A QUALIFYING EXECUTOR UNDER A WILL DULY PROBATED, SOLELY TO DISCHARGE THE DUTIES OF SAID EXECUTORSHIP WHERE ONE OR MORE EXECUTORS APPOINTED IN SAID WILL RENOUNCE OR REFUSE TO QUALIFY.

The General Assembly of North Carolina do enact:

SECTION 1. That section sixteen of chapter one of Consolidated Statutes of North Carolina be, and the same hereby is amended, by adding after the last word in the last line of said section, the following:

C. S. 16, amended.

"That where more than one executor is appointed in any last will and testament duly probated in any court of this State, and one or more of such executors shall have qualified before the clerk of such court, and the other executor or

On failure of several executors to qualify, one may act.

executors shall have failed, within thirty (30) days thereafter to qualify or shall have renounced in writing, then the qualifying executor or executors shall be clothed with all the powers, rights and duties, and be subject to all the obligations imposed upon all of said executors, in and by the terms of said will and the laws of this State, in like manner as if the non-qualifying executor or executors had not been named in said will."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall apply to all wills heretofore or hereafter probated.

Ratified this the 24th day of March, A. D. 1931.

CHAPTER 184

AN ACT TO AMEND SECTIONS TWO THOUSAND TWO HUNDRED AND NINETY-ONE AND TWO THOUSAND TWO HUNDRED AND NINETY-TWO OF THE CONSOLIDATED STATUTES RELATING TO SALES OF ESTATES OF IDIOTS, INEBRIATES AND LUNATICS.

The General Assembly of North Carolina do enact:

C. S. 2291, amended, permitting mortgage of lands of idiots, inebriates and lunatics.

SECTION 1. That section two thousand two hundred and ninety-one of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting between the words "sale" and "or renting" in line five thereof the word "mortgage"; by inserting between the words "or sale" and "and" in line eight thereof the words "or mortgaged"; by inserting between the words "rentings" and "made" in line nine thereof the words "and conveyances by mortgages or deeds in trust"; and by inserting between the words "sold" and "and" in line ten thereof the words "or conveyed by mortgage or deed in trust."

C. S. 2292, likewise amended.

SEC. 2. That section two thousand two hundred and ninety-two of the Consolidated Statutes of North Carolina be and the same is hereby amended by inserting between the words "sale" and "of" in line three thereof the words "or mortgage"; by inserting between the words "sale" and "of" in line six thereof the words "or mortgage"; by inserting between the words "sale" and "the" in line twelve thereof the words "or mortgage"; and by adding to line fifteen thereof after the word "Guardians" the words "The word 'mortgage' whenever used herein shall be construed to include deeds in trust."

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 24th day of March, A. D. 1931.

CHAPTER 185

AN ACT TO AMEND SECTION SIX THOUSAND TWO HUNDRED AND NINETY-NINE OF THE CONSOLIDATED STATUTES RELATING TO THE LICENSING OF INSURANCE AGENTS.

The General Assembly of North Carolina do enact:

That section six thousand two hundred ninety-nine of the Consolidated Statutes be amended by adding at the end of said section the following: "and that such license, if issued, shall serve the public's interests."

C. S. 6299,
amended, relative
to licensing
insurance agents.

All laws and clauses of laws in conflict with this act shall be repealed.

Conflicting laws
repealed.

This act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1931.

CHAPTER 186

AN ACT TO PROVIDE THE MANNER IN WHICH THE ISSUANCE OF BONDS OR NOTES OF A UNIT AND THE INDEBTEDNESS OF A UNIT MAY BE VALIDATED.

The General Assembly of North Carolina do enact:

SECTION 1. In this act the word "unit" means a county, city, town, township, school district, school taxing district, or other district or political subdivision of government of the State.

"Unit" defined.

SEC. 2. In all cases where a unit has heretofore issued its bonds or notes, and has received for the bonds or notes an amount of money not less than the face amount of the bonds or notes, and has expended said money for public purposes, said bonds or notes are hereby validated, and all bonds or notes subsequently issued to pay or renew said bonds or notes are also hereby validated, notwithstanding any lack of statutory authority or failure to observe any statutory provision concerning the issuance of such bonds or notes. This section shall not be construed as validating any bonds or notes, the proceeds of which have been lost by reason of the failure of any bank.

Validation of
bond and note
issues by units
validated.

SEC. 3. In all cases where a city has by ordinance adopted on or before July first, one thousand nine hundred and twenty-nine, authorized the issuance of bonds for local improvements as defined in The Municipal Finance Act, one thou-

Exception:
Proceeds of
issues lost in
bank failures.

Cities authorized
to issue bonds
already ordered.

sand nine hundred and twenty-one, as amended, and the bonds have heretofore been approved by the State Sinking Fund Commission, it shall be lawful for such city to issue said bonds pursuant to said ordinance and pursuant to The Municipal Finance Act, one thousand nine hundred and twenty-one, and the Local Government Act, without regard to the requirements of section two thousand nine hundred and forty-one of the Consolidated Statutes concerning the making of petitions for local improvements before the issuance of bonds or bond anticipation notes; and all notes heretofore issued in anticipation of the issuance of said bonds are hereby validated, notwithstanding any failure to observe the requirements of said section two thousand nine hundred and forty-one.

Anticipation notes validated.

Authorization of test cases to be brought in court testing validity of funding bonds.

SEC. 4. At any time prior to July first, one thousand nine hundred and thirty-two, but not thereafter, following the adoption of an ordinance, resolution, or order for the issuance of bonds or notes of a unit by the board authorized by law to issue the same for the purpose of funding obligations or alleged obligations other than bonded debt, and following the approval of the issuance of such bonds or notes by the Local Government Commission, and prior to the issuance of any such bonds or notes, such board may cause to be instituted in the name of the unit an action in the Superior Court of any county in which all or any part of the unit lies, to determine the validity of such bonds or notes and the validity of the means of payment provided therefor. Such action shall be in the nature of a proceeding *in rem*, and shall be against each and all the owners of taxable property within the unit and each and all the citizens residing in the unit, but without any requirement that the name of any such owner or citizen be stated in the complaint or in the summons. Jurisdiction of all parties defendant may be had by publication of a summons once a week for four successive weeks in some newspaper of general circulation published in each county in which any part of the unit lies, such newspaper to be designated by the court having jurisdiction of the action; and jurisdiction shall be complete within thirty days after the full publication of such summons in the manner herein provided. Any interested person may become a party to such action, and the defendants and all others interested may at any time before the expiration of such thirty days appear and by proper proceedings contest the validity of such bonds and the validity of the means of payment provided therefor. The complaint shall set forth briefly by allegations, references, or exhibits the proceedings taken by such board in relation to such bonds and the means of payment provided therefor, and, if an election was held to authorize such issuance, a

Proceeding *in rem*.

Parties defendant advertised for.

Contents of complaint.

statement of that fact, together with a copy of the election notice and of the official canvass of votes and declaration of the result. There shall similarly be set forth in the complaint a statement of the amount, purpose, and character of the indebtedness to be funded, and such other allegations as may be relevant. The prayer of the complaint shall be that the court find and determine as against the defendants the validity of such bonds and the validity of the means of payment so provided.

Prayer of
complaint.

SEC. 5. The trial of such action shall be in accordance with the Constitution and laws of the State; and the rules of pleading and practice provided by the Consolidated Statutes and court rules for civil actions, including the procedure for appeals, which are not inconsistent with the provisions of this act, are hereby declared applicable to all actions herein provided for. The court shall render judgment either validating such bonds and the means of payment provided therefor, or as judging that such bonds and the means of payment provided therefor are, in whole or in part, invalid and illegal.

Rules of
pleading and
practice.

Judgment.

SEC. 6. In the event no appeal is taken, within the time prescribed by law for other appeals, from a decree validating said bonds and means of payment, or, if taken, and if such decree be affirmed by the Supreme Court, the decree of the Superior Court shall be forever conclusive as to the validity of such bonds and the validity of the means of payment provided therefor as against the unit and as against all taxpayers and citizens thereof, to the extent of matters and things pleaded or which might have been pleaded, and to such extent the validity of said bonds and means of payment thereof shall never be called in question in any court in this State.

Judgment on
appeal or in
absence of appeal
within time limit
conclusively
establishes
validity of
issue.

SEC. 7. The costs in any action brought under this act may be allowed and apportioned between the parties or taxed to the losing party, in the discretion of the court.

Taxing costs.

SEC. 8. If the complaint in any action brought under this act, or an exhibit attached to such complaint shows that an ordinance or resolution has been adopted by the unit providing that a tax sufficient to pay the principal and interest of the bonds or notes involved in such action is to be levied and collected, such ordinance or resolution shall be construed as meaning that such tax is to be levied without regard to any constitutional or statutory limitation of the rate or amount of taxes, unless such ordinance or resolution declares that such limitation is to be observed in levying of such tax.

Provision for
levying special
tax for proposed
issues.

SEC. 9. At any time prior to July first, one thousand nine-hundred thirty-two, but not thereafter, any unit may by resolution of the official board of such unit, authorized by law to

Notice of
proposed issue
to be published
by unit.

Contents of
notice.

Notice of
proposed tax.

Method of
publication.

Validity not to be
questioned after
30 days from first
notice.

issue bonds or notes, cause to be published a notice of the intention of said board to issue bonds or notes of the unit for the purpose of funding, refunding or renewing outstanding obligation or alleged obligations issued since March first, one thousand nine hundred twenty-nine. Such notice shall describe said obligations or alleged obligations in a manner sufficient to identify them. It shall also state, either in general or specific terms, the purpose or purposes for which said outstanding obligations were incurred or issued, as determined by said official board of said unit prior to the publication of said notice. Said notice shall further state that a tax is to be levied on all taxable property in the unit sufficient to pay the bonds or notes proposed to be issued, or any bonds or notes that may be subsequently issued for the purpose of refunding, funding, renewing or paying said bonds or notes. Said notice shall be published once in each of three successive weeks in a newspaper published in the unit having the largest or next largest circulation in the unit, or if no newspaper is there published, then in a newspaper published in the county in which the unit is located, if any, and if there be no such newspaper such notice shall be posted at the door of the court house or building where said official board usually holds its meetings, and published in some newspaper published in the State of North Carolina and circulating in said unit. A copy of this section shall be published with the said notice. After the issuance of any bonds or notes in accordance with the intention expressed in said notice, the validity of said bonds or notes and/or of any subsequently issued instruments evidencing the same indebtedness, shall not be open to question in any court upon the ground that any of the obligations or alleged obligations for the funding or renewal of which such bonds or notes were issued, were or are invalid, nor shall the power of the unit to levy a sufficient tax on all taxable property in the unit for the payment of the principal and interest of said bonds or notes, or of any subsequently issued instruments evidencing the same indebtedness, be open to question in any court upon the ground that the obligations or alleged obligations for the funding or renewal of which said bonds or notes were issued were invalid, or upon the ground that said original obligations or alleged obligations were not issued for a purpose for which such tax can be levied, except in an action or proceeding commenced within thirty days after the first publication of said notice of intention, or commenced at least two days prior to the issuance of said bonds or notes. The date of such first publication shall be stated in said notice.

SEC. 10. If any part of this act shall be held unconstitutional such unconstitutionality shall not affect the remainder of this act.

Constitutional parts of Act upheld.

SEC. 11. This act shall not apply to any bonds or notes that have been held invalid by any court of competent jurisdiction, nor shall it affect any litigation now pending.

Invalid issues and pending litigation unaffected.

SEC. 12. This act shall be in force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1931.

CHAPTER 187

AN ACT TO AMEND SECTION ONE THOUSAND TWO HUNDRED AND SIXTY OF THE CONSOLIDATED STATUTES, RELATING TO OFFICERS' FEES IN CRIMINAL ACTIONS WHEN NOT A TRUE BILL IS FOUND IN AVERY COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand two hundred and sixty of the Consolidated Statutes of North Carolina be, and the same is hereby amended by inserting in line three of said section between the words "Ashe" and "Bertie" the word "Avery."

C. S. 1260, amended, as to officers' fees before grand jury in Avery County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1931.

CHAPTER 188

AN ACT TO AMEND CHAPTER ONE HUNDRED AND SEVENTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE SO AS TO CORRECT A TYPOGRAPHICAL ERROR IN REFERENCE TO THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and seventy of the Public Laws of one thousand nine hundred and twenty-nine be and the same is hereby amended by striking out in section one, line one, the number "two thousand nine hundred and forty-three" (2943), and insert in lieu thereof "two thousand nine hundred and forty-two" (2942).

Ch. 170, Public Laws 1929, and C. S. 2942, amended, correcting clerical error.

Construction of
Act.

SEC. 2. This act shall be construed as declaratory of the law as it now exists, error in the act amended being evidently clerical, made in the transcription of the act itself.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 26th day of March, A. D. 1931.

CHAPTER 189

AN ACT TO PLACE MRS. W. A. FAIRCHILD OF WILKES COUNTY ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. W. A.
Fairchild of
Wilkes County
placed on
pension roll.

SECTION 1. That Mrs. W. A. Fairchild of Wilkes County, widow of W. A. Fairchild, late a member of Company K, 53rd Regiment, be, and she is hereby placed on the Confederate pension roll of the State in Class B, and the State Auditor is hereby authorized and directed to issue and pay to her a pension at the same times and in the same amounts as may be paid pensioners in said class. Application for said pension shall be made to Local Pension Board of Wilkes County in manner required by law, and said pension shall be payable only when her application is approved by State Pension Board and said applicant is found by said board to be entitled to receive a pension under the existing provisions of law.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 20th day of March, A. D. 1931.

CHAPTER 190

AN ACT TO AMEND SECTION SIX THOUSAND FIFTY-FOUR OF THE CONSOLIDATED STATUTES, PLACING MACON COUNTY UNDER THE PRIMARY LAW.

The General Assembly of North Carolina do enact:

C. S. 6054,
amended, placing
Macon County
under State-wide
Primary Law.

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes, be and the same is hereby amended by striking out the word "Macon" in line six of said section.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of March, A. D. 1931.

CHAPTER 191

AN ACT TO AMEND SECTION SIX THOUSAND SEVEN HUNDRED AND SEVENTY-THREE, VOLUME TWO, OF THE CONSOLIDATED STATUTES, RELATING TO ANNUAL FEES TO BE PAID BY CHIROPODISTS TO THE STATE BOARD OF CHIROPODY EXAMINERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand seven hundred and seventy-three, Volume Two, of the Consolidated Statutes, be amended by adding at the end thereof a new section as follows:

"6773 (a). That on or before the first day of July of each year every chiropodist engaged in the practice of chiropody in this State shall transmit to the Secretary-Treasurer of the said North Carolina State Board of Chiropody Examiners his signature and post office address, the date and year of his or her certificate, together with a fee to be set by the Board of Chiropody Examiners not to exceed ten (\$10.00) dollars, and receive therefor a renewal certificate. That it shall be the duty of the Secretary of said Board of Chiropody Examiners to send a copy of this act to every chiropodist engaged in practicing chiropody in this State to his last address known by said Secretary. It shall also be the duty of said Board of Chiropody Examiners to publish an abstract thereof in two or more newspapers published in this State. That any license or certificate granted by said Board under or by virtue of this act, shall automatically be cancelled and annulled if the holder thereof fails to secure the renewal herein provided for within a period of thirty days after the thirty-first day of July of each year, and such delinquent chiropodist shall pay a penalty of five dollars for reinstatement: *Provided*, that any legal practicing chiropodist in this State who retires from practice or is absent from the State, if licensee shall furnish affidavit of having been out of the State or had retired from practicing, may reinstate himself by mere payment of fee or fees of lapsed year or years, such period not exceeding five years."

"6773 (b). That upon payment of the fees prescribed in the above section, by or before July first, nineteen hundred and thirty-one, by any person who has heretofore practiced chiropody in the State of North Carolina, for a period of five successive years regularly, it shall be the duty of the State Board of Chiropody Examiners to issue to said person a license which shall grant to such person all the rights and privileges of chiropodists now engaged in practicing chiropody."

C. S. 6773,
amended.

Annual fee of
\$10 required of
chiropodists in
State.

Copy of Act sent
to all practitioners
in State.

Cancellation of
license.

Renewal of
license if absent
from State or
upon failure to
practice.

Issuance of
license upon
payment of fees.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of March, A. D. 1931.

CHAPTER 192

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, AS AMENDED BY CHAPTER ONE HUNDRED AND EIGHTY-FIVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-THREE, RELATIVE TO THE TERMS OF COURT OF BERTIE COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443, and
Ch. 185, Public
Laws 1923,
amended.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes, as amended by chapter one hundred and eighty-five, Public Laws of one thousand nine hundred and twenty-three, be amended by striking out the paragraph under the "Third District," beginning with the word "Bertie," and inserting in lieu thereof the following: "Bertie—third Monday before the first Monday in March, to continue for one week for the trial of both criminal and civil cases; tenth Monday after the first Monday in March, to continue for two weeks, for trial of both criminal and civil cases; first Monday before the first Monday in September, to continue for one week, for the trial of both criminal and civil cases; tenth Monday after the first Monday in September, to continue for two weeks, for the trial of both criminal and civil cases;"

Terms of
Superior Court
in Bertie County.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 193

AN ACT ESTABLISHING CONCLUSIVE PRESUMPTION
OF PHYSICAL INFIRMITIES JUSTIFYING EXEMPTION
FROM CAPITATION TAX OF CERTAIN EX-
SOLDIERS.

The General Assembly of North Carolina do enact:

SECTION 1. That any honorably discharged veteran of any of the wars of the United States, now a resident of, and subject to capitation or poll tax in this State, and who received injuries in the line of duty in the military service, whether compensable or not, and all such honorably discharged veterans that have been, or are now, receiving compensation from the Federal Government for disability of service connected origin, shall be conclusively considered and presumed as having physical infirmities sufficient to warrant exemption from the payment of the capitation or poll tax under Article five, section one, of the Constitution of North Carolina: *Provided, however,* that with respect to veterans of the World War, this act shall apply only to those who served not less than ninety days during the period between April sixth, one thousand nine hundred seventeen, and November eleventh, one thousand nine hundred eighteen, or to those of such veterans who served with the United States forces in Russia during the period between April sixth, one thousand nine hundred seventeen, and April first, one thousand nine hundred twenty.

Veterans of wars in State exempt from poll tax if injured in war.

World War veterans.

SEC. 2. The veteran or soldier claiming exemption under this act shall furnish proof of such service and injury by producing to the board of commissioners of his county his or her discharge or release or certificate of such service or injury, signed by a recognized official of the United States War Department or the Adjutant General's office of this State, and said discharge, release or certificate shall be recorded with the register of deeds of such county prior to tax listing date in the year in which exemption is claimed under this act. It shall be the duty of the register of deeds at or before tax listing time in each county, to notify the board of county commissioners of the registration with him of such discharge, release or certificate and thereupon, upon application of the veteran, said board of county commissioners may take the action authorized by this act.

Proof of service and injury must be furnished.

Recorded in county of residence.

Exemption by county commissioners.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 194

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED AND SIXTY-SIX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME ONE, RELATING TO LANDLORD AND TENANT APPLYING TO SURRY AND STOKES COUNTIES.

The General Assembly of North Carolina do enact:

C. S. 2366,
amended, making
Landlord and
Tenant Act
apply to Surry
and Stokes
Counties.

SECTION 1. That section number two thousand three hundred and sixty-six of the Consolidated Statutes of North Carolina, Volume One, be amended by adding after the word "Yadkin," the words "Surry and Stokes."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 195

AN ACT TO AUTHORIZE JOINT RATES AND THROUGH ROUTES OF OPERATING RAILROADS WITH CARRIERS BY WATER, AND FOR OTHER PURPOSES.

The General Assembly of North Carolina do enact:

Railroads and
water carriers
permitted to
establish joint
rates.

SECTION 1. Any operating railroad company is authorized and directed to enter into arrangements for the establishment of joint rates and through routes with common carriers by water and with other such railroad companies for the transportation of persons and/or property transported wholly within the State of North Carolina by such carrier by water and such railroad company.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 196

AN ACT TO AMEND SECTION TWO THOUSAND FOUR HUNDRED AND NINETY OF THE CONSOLIDATED STATUTES RELATING TO AGRICULTURAL LIENS, MAKING THE SAME APPLICABLE TO FRANKLIN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand four hundred and ninety of the Consolidated Statutes be and the same is hereby amended by inserting in line eight of said section between the word "Forsyth" and the word "Gaston" the word "Franklin."

C. S. 2490, amended, making agricultural lien law apply to Franklin County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 197

AN ACT FOR THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

Whereas, it is desired that chapter one hundred and five of the Public Laws of one thousand nine hundred and twenty-nine be reënacted and provisions thereof extended for the relief of Sheriffs and Tax Collectors of the various counties of the State: *Now, therefore,*

Preamble: Ch. 105, Public Laws 1929, re-enacted.

The General Assembly of North Carolina do enact:

SECTION 1. That all Sheriffs and Tax Collectors who, by virtue of their office, have had the tax lists for the purpose of collecting taxes of their respective counties, towns and school districts, in their hands for the years one thousand nine hundred and twenty-one, one thousand nine hundred and twenty-two, one thousand nine hundred and twenty-three, one thousand nine hundred and twenty-four, one thousand nine hundred and twenty-five, one thousand nine hundred and twenty-six, one thousand nine hundred and twenty-seven, one thousand nine hundred and twenty-eight, and one thousand nine hundred and twenty-nine, and in case of death or default in collection, their personal representatives, bondsmen, or any agent or agents that they may designate, are authorized and empowered to collect arrears of taxes for each of the years aforesaid, under such rules and regulations as are now, or may hereafter be provided for the collection of taxes.

Sheriffs and Tax Collectors or their representatives authorized to collect back taxes.

Payment of back taxes by fiduciaries.

Purchasers for value protected.

Encumbrances protected.

Bonds not relieved.

Pending tax litigation unaffected.

Cessation of authority.

SEC. 2. No executor or guardian shall be compelled to pay any tax under the provisions of this act after he shall have made final settlement: *Provided*, that this act shall not authorize a sale of any land for taxes which has been conveyed prior to January first, one thousand nine hundred and twenty-seven, to a purchaser for value, and without actual notice of the non-payment of such taxes: *Provided, further*, that all lands sold for the non-payment of taxes, under the provisions of this act, shall be sold subject to encumbrances by mortgages or deeds in trust, executed prior to January first, one thousand nine hundred and twenty-seven.

SEC. 3. That nothing herein contained shall be construed to relieve sheriffs, tax collectors, their representatives or bondsmen, from the liability imposed by law to pay the State, county, town any other taxes at the time and place required by law.

SEC. 4. That this act shall not apply to taxes now involved in litigation.

SEC. 5. That the authority herein given shall cease and determine on the first day of January, one thousand nine hundred and thirty-three.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 198

AN ACT RELATING TO COMMUTATIONS OF SENTENCE OF PRISONERS IN THE STATE'S PRISON AND IN THE COUNTY JAILS AND COUNTY CONVICT CAMPS OF THE SEVERAL COUNTIES OF THE STATE.

The General Assembly of North Carolina do enact:

Prisoners in State's Prison or convict camps allowed commutation of sentences for Sunday work.

SECTION 1. That all prisoners in the State's Prison, or in any county jail or county convict camp, who shall be assigned to regular work which requires the performance of the same, or substantially the same duties on Sundays as on other days of the week, shall be allowed a commutation of their sentences for each Sunday, or fractional part of a Sunday on which they shall be required to perform the duties of the task assigned to them. The commutation of sentence provided for in this act shall be in addition to all other commutations of sentence allowed such prisoners under existing statutes and laws of the State.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 199

AN ACT TO AUTHORIZE THE COMMISSIONERS OF ROBESON COUNTY TO AMEND EXISTING CONTRACT WITH THE STATE HIGHWAY COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That the Board of Commissioners of Robeson County and the State Highway Commission be and they are hereby authorized to amend that certain contract entered into on the tenth day of July, one thousand nine hundred and twenty-five, for the improvement of certain roads in Robeson County by including in the provisions of said contract State Highway number seventy-one, extending from Red Springs to connect with route number twenty-two, near Parkton. The said contract so amended shall have the same force and effect as if the road herein described had been included in the original agreement.

Contract between State Highway Commission and Robeson County amended to include certain road.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act to the extent of such conflict is hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 200

AN ACT TO MAKE THE APRIL TERM OF HERTFORD COUNTY SUPERIOR COURT, NOW FOR CIVIL CASES ONLY, A MIXED TERM.

The General Assembly of North Carolina do enact:

SECTION 1. That section two of chapter two hundred and seventeen, Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by striking out in line six thereof the following words, to-wit; "and for the trial of civil cases only," and substituting therefor the following words "for the trial of civil cases and only such criminals as are confined in the common jail or otherwise imprisoned."

Ch. 217, Public Laws 1929; and C. S. 1443, amended, as to April term of Hertford County Superior Court.

SEC. 2. That House Bill number one thousand, ratified the twentieth day of March, one thousand nine hundred and thirty-one, be and the same is hereby repealed.

H. B. No. 1000, Public Laws 1931, repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 201

AN ACT RELATING TO STATE'S WITNESSES IN WAKE COUNTY, AMENDING SECTION ONE THOUSAND TWO HUNDRED AND EIGHTY-TWO OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 1282,
amended, as to
witness fees of
salaried police
officers in Wake
County.

SECTION 1. That section one thousand two hundred and eighty-two Consolidated Statutes, be amended by adding at the end of the second paragraph thereof, the following: "In Wake County when on the trial of a criminal action the costs, or any part thereof, are taxed against the county, the witness fees of an all-time salaried officer or an all-time salaried employee of the County of Wake or the City of Raleigh, shall not be taxed against the county in the bill of costs."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of March, A. D. 1931.

CHAPTER 202

AN ACT TO CONSOLIDATE THE UNIVERSITY OF NORTH CAROLINA, NORTH CAROLINA STATE COLLEGE OF AGRICULTURE AND ENGINEERING, AND THE NORTH CAROLINA COLLEGE FOR WOMEN INTO THE UNIVERSITY OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Consolidation of
State Institutions
into University of
North Carolina.

SECTION 1. That the University of North Carolina, the North Carolina State College of Agriculture and Engineering, and the North Carolina College for Women are hereby consolidated and merged into "The University of North Carolina."

Operation of State
College at Raleigh.

SEC. 2. That the North Carolina State College of Agriculture and Engineering shall from and after the ratification of this act be conducted and operated as part of the University of North Carolina. It shall be located at Raleigh, North Carolina, and shall be known as the North Carolina State College of Agriculture and Engineering of the University of North Carolina.

N. C. C. W. at
Greensboro.

SEC. 3. That the North Carolina College for Women shall from and after the ratification of this act be conducted and operated as a part of the University of North Carolina. It

shall be located at Greensboro, North Carolina, and shall be known as the Woman's College of the University of North Carolina.

SEC. 4. The trustees of the University of North Carolina, shall be a body politic incorporate, to be known and distinguished by the name of "The University of North Carolina." Upon this body politic incorporate there is hereby conferred all the powers, privileges, authority, and duties now imposed upon the trustees of the University, as it now exists, to be found in section five thousand seven hundred and eighty-two of the Consolidated Statutes of one thousand nine hundred and nineteen. In addition to these powers, etc., said elected board of trustees, as hereinafter constituted, shall succeed to all the rights, privileges, duties, and obligations now by law, or otherwise, enjoyed by or imposed upon the existing University of North Carolina, the North Carolina State College of Agriculture and Engineering, and the North Carolina College for Women.

University Trustees incorporated.

Powers.

To succeed present Boards of three institutions.

SEC. 5. Notwithstanding the provision of section four hereof all present members of the board of trustees of the University of North Carolina and all members elected to fill vacancies on said board by the nineteen thirty-one session of the General Assembly, as provided in section five thousand seven hundred and eighty-nine of the Consolidated Statutes, one thousand nine hundred and nineteen, all present members of the board of trustees of North Carolina State College of Agriculture and Engineering and all members to be elected to fill vacancies on said board by the nineteen hundred and thirty-one session of the General Assembly, as provided in section five thousand eight hundred and twenty-five (a), five thousand eight hundred and twenty-five (b), five thousand eight hundred and twenty-five (c), of the Consolidated Statutes (Third Volume), as amended by chapter eighty-six, Public Laws of one thousand nine hundred and twenty-nine, and chapter two hundred and fifty-five, Public Laws of one thousand nine hundred and twenty-nine, and all present members of the board of trustees of the North Carolina College for Women, shall be and remain members of the board of trustees of the various schools of which they have heretofore been trustees with the same rights and powers which they have heretofore exercised until July first, one thousand nine hundred and thirty-two.

Present Boards to hold on till July 1, 1932.

The General Assembly in one thousand nine hundred and thirty-one, shall elect trustees of the University of North Carolina, as herein provided, to the number of one hundred (100), of whom at least ten (10) shall be women, to succeed the consolidated board herein provided for. These trustees,

Present General Assembly to elect new Board of 100 members.

Powers after July 1, 1932.

on and after July first, one thousand nine hundred and thirty-two, shall take over and exercise all the powers, duties, privileges, authority, and obligations of the consolidated board which they succeed. They shall be elected in manner and form as now provided in section five thousand seven hundred and eighty-nine of the Consolidated Statutes of one thousand nine hundred and nineteen, and as a corporate body in the management of its internal affairs shall have powers now imposed upon the existing board of trustees of the University by sections five thousand seven hundred and ninety and five thousand seven hundred and ninety-one of the Consolidated Statutes, one thousand nine hundred and nineteen, and shall be subject to rules and regulations applicable to them in sections five thousand seven hundred and ninety-two and five thousand seven hundred and ninety-three of the Consolidated Statutes, one thousand nine hundred and nineteen.

Appointment by Governor of Commission on Consolidation.

SEC. 6. That within sixty days after the ratification of this act, the Governor shall appoint a Commission of which he shall be Chairman and Member *ex-officio* to work out plans for the consolidation of the component parts of the University. This Commission shall be composed of twelve members in addition to the Governor, two of whom shall be appointed by the President of the University of North Carolina from the members of the faculty of the University of North Carolina; two of whom shall be appointed by the President of the North Carolina State College of Agriculture and Engineering from the members of the faculty of the State College of Agriculture and Engineering and two of whom shall be appointed by the President of the North Carolina College for Women from the members of the faculty of said College: *Provided*, that the Presidents of said institutions may serve on said Commission in lieu of one member of the faculty; the six remaining members of the said commission shall be selected by the Governor from the State at large: *Provided*, that not more than one shall be a member of the board of trustees of any one of the institutions to be consolidated: *Provided further*, that two of said members shall be women.

Composition and appointment of other members.

Duties of Commission.

SEC. 7. That said commission shall be charged with the following duties:

Unify control.

1. To work out a scheme to bring about an unification of the executive control in the University of North Carolina, North Carolina State College of Agriculture and Engineering, and the North Carolina College for Women, so that each of said institutions may best serve the State and the needs of the people.

2. To unify and coördinate the general educational program of the University of North Carolina as herein provided for.

Unify educational program.

3. To work out a scheme in which, and through which, all the problems arising from the consolidation of the three existing institutions into the University of North Carolina may, in their opinion, be best solved.

Consolidation scheme.

4. That the final location of all schools, departments, and divisions of work now located at any of the three institutions shall be subject to the study and recommendations of the experts and the commission without prejudice by any provisions in this bill.

Location and division of institutions into schools.

5. To consider the advisability of the awarding of diplomas or other certificates *ex legis* by the University of North Carolina to former graduates of the North Carolina State College of Agriculture and Engineering and the North Carolina College for Women, and to recommend the form or forms thereof.

Awarding of diplomas.

SEC. 8. The commission on consolidation, herein provided for, shall enter at the earliest reasonable time upon the performance of these mandatory duties, and so continue until they have provided a practical plan of consolidation, coördination, and unification and merger, as contemplated by this act. The report shall be completed and in the hands of the consolidated board of trustees, herein provided for, and those of the Governor, not later than July first, one thousand nine hundred and thirty-two. It shall employ distinguished and competent experts in the several pertinent fields of higher education in America. These experts shall take account of the experiences of the several American states in the various forms of unification, whether consolidation, coördination, or other forms of unified guidance and control of higher education and shall study the circumstances and needs of higher education in North Carolina. They shall on the basis of their expert studies and scientific findings make their report and recommendation to the commission with regard to the form, extent, procedure, and all details of unified guidance and control. The expenses of the commission, including compensation of such employees, shall be paid out of the contingency and emergency fund provided for in the general appropriation act of the session of one thousand nine hundred and thirty-one, in the manner provided by law.

Term of office of Commission.

Employment of experts.

Report and recommendations.

Expenses of Commission.

SEC. 9. The Governor, after receiving the report of the commission on consolidation as herein provided for, shall cause a meeting of the board of trustees to be called, and he shall submit said report to said board of trustees. If the board of trustees shall disapprove of any part of said report, then that part of the report disapproved of shall be modified in

Submission of report to new Trustees.

Action by Trustees on report.

accordance with the views of the said board. The report, when approved by the said board, or when so modified by it, shall be and remain the rules and regulations under which the consolidated University and its component parts shall continue to function until such rules and regulations shall be changed, modified, or amended by the board of trustees.

Present status of institutions retained.

SEC. 10. That pending the bringing about of the unification, consolidation, and merger as herein provided for, the several institutions, herein consolidated and merged, shall continue to operate as separate institutions, in accordance with their present plan of operation. There shall, however, be not less than one meeting of the consolidated board of trustees as herein provided for, and not less than one meeting of the consolidated executive committee herein provided for in each year, such meetings to be called by the Governor.

Meetings of Trustees.

Awarding of degrees, etc., by Consolidated University.

SEC. 11. From and after the final adoption of the rules and regulations under which the consolidated University and its component colleges shall operate, all degrees or marks of literary distinction conferred by the University of North Carolina or any of its component colleges as herein specified, shall be conferred by the faculty of the University of North Carolina or the faculty of any one of its component colleges by and with the consent of the board of trustees, but degrees or marks of literary distinction conferred by the faculty of any one of the said colleges shall designate the college through or by which said degree or mark of literary distinction is conferred.

Gifts and endowments belong to institution to which made.

SEC. 12. All gifts and endowments, whether moneys, goods or chattels, or real estate, heretofore or hereafter given or bestowed upon or conveyed to any one of the institutions, as existing before the ratification of this act, shall continue thereafter to be used, enjoyed, and administered by the particular unit to which they were given or conveyed; but if there were trusts, they shall be administered by said unit in accordance with the provisions of the trust deed creating them, for the benefit of the particular institution to which such trust deed was executed. The administration of all these funds, endowments, gifts, and contributions shall, however, be under the control of the board of trustees of the University of North Carolina, as created in this act.

Administration of such funds.

Certain laws pertaining to institutions retained.

SEC. 13. None of the provisions of this act shall be construed to modify or repeal or render invalid any of the provisions of Article one, relating to the University of North Carolina; Article two, relating to the North Carolina State College of Agriculture and Engineering; and Article four, relating to the North Carolina College for Women, of chap-

ter ninety-six of the Consolidated Statutes of one thousand nine hundred and nineteen, as amended in any particular except where any of such provisions in these articles conflict with this act or the intent and purpose with which it is enacted, that is to say, to bring about an effective consolidation of the three institutions thus named into the University of North Carolina, organized as herein provided.

SEC. 14. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of March, 1931.

CHAPTER 203

AN ACT TO AMEND SECTION SIX THOUSAND FIFTY-FOUR, VOLUME THREE OF THE CONSOLIDATED STATUTES, PLACING GASTON COUNTY UNDER THE STATE-WIDE PRIMARY LAW.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand fifty-four, Volume Three of the Consolidated Statutes, be and the same is hereby amended by striking out the word "Gaston" in line six of said section, it being the intent and purpose of this act to place Gaston County under the State-wide Primary Law.

C. S. 6054,
amended, placing
Gaston County
under State-wide
Primary Law.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 204

AN ACT TO PLACE THE NAME OF J. A. POLLOCK, A CONFEDERATE SOLDIER WHO WAS WOUNDED IN THE WAR BETWEEN THE STATES, ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

SECTION 1. That J. A. Pollock, age eighty-six years, a Confederate soldier who was wounded in the war between the States, and a resident of Kinston, Lenoir County, North Carolina, who served as a private in Company E, Third North Carolina Calvary, Forty-first Regiment in the War between the States, be, and he is hereby placed on the pension roll of Lenoir County: *Provided*, that the name of J. A. Pollock placed

J. A. Pollock,
Lenoir County,
placed on pension
roll.

State Board of
Pensions to inves-
tigate.

upon the pension roll by virtue of this act, be referred to the State Board of Pensions which shall have full power to investigate and remove from said pension roll said J. A. Pollock who if in their judgment should be removed for any cause: *Provided, further*, the pension hereby allowed and provided for shall be payable only after investigation and report by the local county pension board to the effect that said applicant is entitled to a pension under the general pension laws of the State.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 205

AN ACT TO AMEND CHAPTER ONE HUNDRED NINETEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, BEING "AN ACT TO REGULATE THE PRACTICING OF BARBERING IN THE STATE OF NORTH CAROLINA."

The General Assembly of North Carolina do enact:

Ch. 119, Public
Laws 1929,
amended, making
Barbering Act
apply to all of
Alexander and
Wilkes Counties.

SECTION 1. Amend section twenty-three and amendments thereto so as to make said act and all amendments to same of county-wide application to Alexander and Wilkes Counties.

SEC. 2. This act shall be in force from and after its ratification.

Conflicting laws
repealed.

SEC. 3. All laws and clauses in conflict with same are hereby repealed.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 206

AN ACT TO CLASSIFY EGGS, REGULATE THE SALE OF SAME AND TO MAKE UNLAWFUL CERTAIN ACTS DEFINED HEREIN.

The General Assembly of North Carolina do enact:

Classification of
eggs sold in State.

Cold storage eggs.

Processed eggs.

SECTION 1. That within the intent and purpose of this act eggs offered for sale in North Carolina by any person, firm or corporation are hereby classified as follows: Cold storage eggs, construed to mean eggs that have been in cold storage or any refrigerated container for a period of (exceeding) thirty days or more; processed eggs, construed to mean eggs that have been processed with water-glasses or other process,

liquid or dry, for the purpose of prolonging the time in which such eggs may be edible or fit for human food; shipped eggs, construed to mean eggs other than storage or processed eggs, as defined in this section, shipped into the State of North Carolina; fresh eggs, construed to mean eggs produced in North Carolina and which shall have been neither cold stored nor processed as defined in this section and which shall be offered for sale within thirty days from laying; and which shall not have been rendered unfit for human food from any cause whatsoever. Eggs not fresh, construed to mean eggs not coming under any of the above classifications, except fresh eggs as construed in sentence beginning after the word North Carolina and the semi-colon.

Shipped eggs.

Fresh eggs.

Eggs not fresh.

SEC. 2. That it shall be unlawful for any person, firm or corporation, within this State to offer for sale or sell cold storage eggs, processed eggs, shipped eggs or fresh eggs, either at wholesale or retail in case lots, or in lots less than case lots, without clearly imprinting on said case or container, or securely posting thereto a label not smaller than seven inches by seven inches on which shall be plainly and legibly printed the name and address of the packer of said eggs and the classification to which same belongs as defined in section one of this act: *Provided*, this act shall not apply to any case of eggs not divested of its interstate character or to eggs shipped out of the State; this proviso shall not be construed as legalizing the shipment into this State of unsound eggs, or to offer for sale or sell any stored or processed or shipped eggs or fresh eggs in pasteboard or other cartons without plainly and legibly imprinting thereon, or on label pasted thereon, in letters not smaller than one-half inch in height the classification to which said eggs belong as defined in section one of this act, together with the name and address of the packer or retailer in similar letters.

Unlawful to sell eggs in State without labeling container as to kind.

Size of label.

Exception: eggs in interstate commerce.

That it shall be unlawful for any person, firm or corporation within this State to offer for sale or sell eggs in bulk from any open case or container without displaying conspicuously on such container a placard or heavy cardboard not smaller than four inches by eleven inches in size on which shall be printed in letters not smaller than one and one-half inches in height words showing the classification to which said eggs belong as defined in section one of this act, whether the eggs so offered for sale or sold are "cold storage eggs," "processed eggs," or "shipped eggs," or ("eggs not") fresh eggs: *Provided*, nothing in this section shall apply to farmers offering for sale or selling eggs at retail when such eggs shall have been produced by them.

Sale of eggs in bulk likewise regulated.

Specifications for marking.

Farmers selling own produce excepted.

Powers of Board of Agriculture not abridged.

No appropriation made.

Violation of Act made misdemeanor.

Punishment.

Effective May 1, 1931.

SEC. 3. Nothing herein contained shall be deemed to abridge or repeal any provision in any law granting any powers to the Board of Agriculture on any matter covered by the provisions of this act or any other act, but shall be additional to any other legislation pertaining to the preparation and sale of eggs: *Provided*, no appropriation shall be made for the use of the Department of Agriculture for the purpose of carrying out the provisions of this act.

SEC. 4. That any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than twenty-five dollars nor more than three hundred dollars or imprisoned not less than thirty days or more than six months.

SEC. 5. That this act shall be in full force and effect on and after the first day of May, one thousand nine hundred and thirty-one.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 207

AN ACT TO PRESERVE THE FIDUCIARY POWERS AND LIABILITIES OF BANKS UPON CONSOLIDATION.

The General Assembly of North Carolina do enact:

Fiduciary powers and liabilities of merged banks belong to merged institution.

SECTION 1. Whenever any bank or trust company, organized under the laws of North Carolina or the acts of Congress, and doing business in this State, shall consolidate or merge with any other bank or trust company doing business in this State, as provided by the laws of North Carolina or the acts of Congress, all and every the then existing fiduciary rights, powers, duties and liabilities of such consolidating or merging banks and/or trust companies, including the rights, powers, duties and liabilities as executor, administrator, guardian, trustee, and/or any other fiduciary capacity, whether under appointment by order of court, will, deed, or other instrument, shall, upon the effective date of such consolidation or merger, vest in, devolve upon, and thereafter be performed by, the consolidated or merged bank or trust company.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 208

AN ACT RELATING TO THE REGULATION OF PRACTICE IN INSOLVENCY AND CERTAIN OTHER PROCEEDINGS.

The General Assembly of North Carolina do enact:

SECTION 1. It shall be unlawful for any individual, corporation, or firm or other association of persons, to solicit of any creditor any claim of such creditor in order that such individual, corporation, firm or association may represent such creditor or present or vote such claim, in any bankruptcy or insolvency proceeding, or in any action or proceeding for or growing out of the appointment of a receiver, or in any matter involving an assignment for the benefit of creditors.

Unlawful to solicit claims of creditors in insolvency or receivership proceedings.

SEC. 2. It shall be unlawful for any corporation, or any firm or other association of persons, or for any individual other than an attorney duly licensed to practice law, to appear for another in any bankruptcy or insolvency proceeding, or in any action or proceeding for or growing out of the appointment of a receiver, or in any matter involving an assignment for the benefit of creditors, or to present or vote any claim of another, whether under an assignment or transfer of such claim or in any other manner, in any of the actions, proceedings or matters hereinabove set out.

Unlawful for anyone except attorney to appear for creditor in bankruptcy or receivership proceedings.

SEC. 3. Any individual, corporation, or firm or other association of persons violating any provision of this act shall be guilty of a misdemeanor.

Violation of Act made misdemeanor.

SEC. 4. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 209

AN ACT TO AMEND SECTION ONE OF CHAPTER SEVENTY-SEVEN OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE IN REGARD TO CHARGES TO BE MADE AGAINST CORPORATIONS MERGING UNDER PROVISIONS OF THE LAWS OF THE STATE OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That there be added at the end of section one of chapter seventy-seven of the Public Laws of one thousand nine hundred twenty-five the following: "Providing that the

Ch. 77, Public Laws 1925, amended.

Fees to be charged
against merging
corporations.

only fees that shall be collected from said merging corporations shall be office or filing fees and charter fees upon any increase in the authorized capital stock of the merged corporations in excess of that provided for in the charters of the merging corporations when the authorized capital stock of said merging corporations shall be added."

Conflicting laws
repealed.

SEC. 2. That all laws and parts of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 210

AN ACT TO PROVIDE FOR THE RENTAL OF TEXT BOOKS TO PATRONS OF PUBLIC SCHOOLS OF THE STATE.

The General Assembly of North Carolina do enact:

Local units
authorized to
establish capital
fund for renting
of text books.

SECTION 1. That the board of county commissioners in any county, upon the request of the county board of education therein, or of the board of trustees, or board of school commissioners of any special charter district therein, is hereby authorized and empowered to establish a capital fund in such county under the terms of and in accordance with the provisions of this act, which fund shall be used by the county board of education, or by the board of trustees, or board of commissioners of the special charter district making such request for the operation of a system of text book rentals to the patrons of the public schools of the county or special charter district, for which such capital fund may be established: *Provided, however,* that before any such request shall be presented to the board of county commissioners the county board of education, or the board of trustees, or board of commissioners of the special charter district, presenting the same shall obtain the approval of the State Board of Equalization as hereinafter provided. It shall be the duty of the State Board of Equalization to prepare rules and regulations governing the establishment of rental depositories in accordance with the provisions of this act. It shall be the duty of the State Superintendent of Public Instruction to acquaint the public school officials with the rules and regulations of the Board of Equalization and to present to said board for its approval or rejection all applications for such permission.

State Board of
Equalization to
approve.

Duties of State
Superintendent of
Public Instruction.

SEC. 2. The necessary amount of such capital fund shall be determined by the board of county commissioners upon the basis of a comprehensive budget estimate prepared by the county board of education, or the board of trustees, or board of commissioners of the special charter district making such request, not exceeding, however, the extent and amount thereof approved by the State Board of Equalization.

Computation of
amount of fund.

SEC. 3. That before the board of commissioners of any county shall establish such capital fund it shall be the duty of the county board of education, or the board of trustees, or board of commissioners of the special charter district making request therefor to prepare a budget estimate covering a definite and specified period showing the estimated income from rentals for each year, the estimated cost of text books and supplies for each year and a balanced budget at the end of a specified and definite period. Such budget shall be prepared in accordance with rules and regulations to be adopted and promulgated by the State Board of Equalization. It shall be the duty of the county board of education, or the board of trustees, or board of commissioners of any special charter district requesting and securing the establishment of any such capital fund for its benefit to make provision for the payment out of rental fees of the principal fund of the capital fund and the interest arising thereon in the manner and within the term provided for in the certificate of approval granted by the State Board of Equalization, and it shall be the duty of the State Board of Equalization in granting the approval to any such request to specify in its order granting said approval the time within which said repayments shall be made and the amount of such repayment to be made during each year of such time.

Budget estimate to
be made up.

Provision for
rental fees.

Repayments to
fund.

SEC. 4. That any capital fund established under the provisions of this act shall be placed to the credit of the county board of education, or the board of trustees, or board of commissioners of any special charter district making request therefor, which board shall administer the fund under such rules and regulations as the said board may prescribe, with the approval of the State Board of Equalization, not in conflict, however, with the provisions of this act. It shall be the duty of the county board of education, or the board of trustees, or board of commissioners of any charter district for whose benefit such capital fund is established, to keep accurate record of receipts and disbursements made from this fund and to cause such records and the accounts thereof to be audited in July of each and every year and a copy of said audit shall be kept as a part of the permanent records of the office of said board and one copy thereof

Details of adminis-
tration of fund.

Record of receipts
and disbursements.

Annual audit.

Use of fund for other purposes prohibited.

Purchase of books and supplies with fund.

Schedules of rentals.

Patrons may purchase books at cost.

Handling of fund by fiscal agent.

Payment of warrants on fund.

Units heretofore having rental system not affected.

May come under act.

Caswell and Richmond Counties excepted.

Adoption of rules regarding fumigation of books.

shall be filed with the board of county commissioners of the county, one copy with the State Superintendent of Public Instruction and one copy with the State Board of Equalization. It shall be unlawful for the county board of education, or the board of trustees, or board of commissioners of any special charter district to use any part of the funds so provided for any purpose, even temporarily, other than the purposes for which said fund is established and in accordance with the provisions of this act.

SEC. 5. The county board of education, or board of trustees, or board of commissioners of any charter district for whose use and benefit such capital fund has been established is hereby authorized to purchase text books and instructional supplies and pay for same out of the said capital fund, together with such rental fees as said board may determine upon and to rent such text books and instructional supplies and to rent or furnish said text books and instructional supplies to the patrons of the public schools of such county, or such charter school district: *Provided*, that the rental fees charged therefor shall be in accordance with schedules submitted to and approved by the State Board of Equalization: *Provided, further*, that any patron of the public schools may purchase text books at net costs from any rental depository.

SEC. 6. That such capital fund so established shall be deposited with the fiscal agent of the county to the credit of the county board of education, or board of trustees, or board of commissioners for such charter district for which said fund is established and shall be paid out upon a warrant signed by the chairman and secretary of such board and approved by such officer as the Local Government Act may require: *Provided*, that such officer required to approve the same by the Local Government Act shall receive no additional compensation for such services.

SEC. 7. That this act shall not apply to any county, or special charter district which has heretofore established a fund for the purchase and rental of text books to patrons of the public schools of such county, or special charter district: *Provided, however*, that the county board of education, or the board of trustees, or board of commissioners of any such special charter district may, with the approval of the majority of any such board, bring themselves under the provisions of this act: *Provided, further*, that this act shall not apply to Caswell County and Richmond County.

SEC. 8. That the State Superintendent of Public Instruction, in conjunction with the State Board of Health, shall adopt rules and regulations governing the use and fumigation and/or disposal of text books from quarantined homes and for

the regular disinfection of all text books used in the public schools of the State: *Provided*, that said rules shall be attached to any rules and regulations that the State Board of Equalization may promulgate.

SEC. 9. All laws or clauses of laws in conflict with this act are hereby repealed or amended so as to make same conform to the provisions of this act. Conflicting laws repealed.

SEC. 10. This act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 211

AN ACT TO AMEND SECTION TWO THOUSAND FIVE HUNDRED SEVENTY-SEVEN OF THE CONSOLIDATED STATUTES SO AS NOT TO REQUIRE THE JOINDER OF THE WIFE IN CONVEYANCES OF HOUSEHOLD AND KITCHEN FURNITURE WHEN SAID CONVEYANCE IS EXECUTED FOR THE PURCHASE MONEY THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand five hundred seventy-seven of the Consolidated Statutes be amended so as to read: C. S. 2577, amended.

"All conveyances of household and kitchen furniture by a married man, made to secure the payment of money or other things of value, are void, unless the wife joins therein and her privy examination is taken in the manner prescribed by law in conveyances of real estate, except when said mortgage or conveyance is executed for the purchase money thereof." Joinder of wife unnecessary in conveyances of household and kitchen furniture made to secure purchase price.

SEC. 2. That this act shall be in force from and after the date of its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 212

AN ACT TO AMEND SECTION TWO HUNDRED FORTY CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO THE RIGHTS OF RECEIVERS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two hundred forty of the Consolidated Statutes of North Carolina, be and the same is hereby amended by striking out the word "ten" in line eleven and inserting in lieu thereof the word "three." C. S. 240, amended, relating to rights of receivers.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 213

AN ACT TO REPEAL SECTION SEVEN THOUSAND THREE HUNDRED AND SIXTY-TWO (i) VOLUME THREE OF THE CONSOLIDATED STATUTES RELATING TO COMMITMENT TO THE EASTERN CAROLINA TRAINING SCHOOL FOR BOYS.

The General Assembly of North Carolina do enact:

C. S. 7362 (i),
repealed, as to
commitment to
Eastern Carolina
Training School
for Boys.

SECTION 1. That section seven thousand three hundred and sixty-two (i) Volume Three of the Consolidated Statutes be and the same is hereby repealed.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 214

AN ACT MAKING IT UNLAWFUL TO FRAUDULENTLY OBTAIN CREDIT AT A HOSPITAL OR SANATORIUM.

The General Assembly of North Carolina do enact:

Fraudulently ob-
taining credit at
hospitals and
sanatoriums
made crime.

SECTION 1. Any person who obtains accommodation at any public or private hospital or sanatorium without paying therefor, with intent to defraud the said hospital or sanatorium, or who obtains credit at such hospital or sanatorium by the use of any false pretense, or who, after obtaining credit or accommodation at a hospital or sanatorium, absconds surreptitiously removes his baggage therefrom without paying for the accommodation or credit, shall be guilty of a misdemeanor, and shall, upon conviction, be fined or imprisoned at the discretion of the court.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 215

AN ACT TO AMEND SECTION TWO HUNDRED AND EIGHTEEN (e) OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME THREE.

The General Assembly of North Carolina do enact:

SECTION 1. That section two hundred and eighteen (e) of the Consolidated Statutes of North Carolina, Volume Three, be and the same is hereby stricken out and reenacted to read as follows:

C. S. 218 (e),
amended.

“Article Ten, Chapter Twenty-two of the Consolidated Statutes relating to receivers, when not inconsistent with the provisions of section two hundred and eighteen (e), shall apply to liquidation of insolvent banks.”

Statute relating to
receivers applica-
ble to insolvent
banks.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 216

AN ACT TO DIVIDE NORTH CAROLINA INTO ELEVEN CONGRESSIONAL DISTRICTS.

The General Assembly of North Carolina do enact:

SECTION 1. For the purpose of selecting representatives to the Congress of the United States, the State of North Carolina shall be divided into eleven (11) districts as follows:

Re-districting of
State for election
of Congressmen.

First District: Camden, Chowan, Currituck, Beaufort, Dare, Gates, Hertford, Perquimans, Pitt, Pasquotank, Hyde, Tyrrell, Martin, and Washington counties.

First District.

Second District: Bertie, Edgecombe, Greene, Halifax, Lenoir, Northampton, Warren, and Wilson counties.

Second District.

Third District: Craven, Duplin, Jones, Onslow, Pender, Pamlico, Sampson, Wayne, and Carteret counties.

Third District.

Fourth District: Chatham, Franklin, Johnston, Nash, Randolph, Wake, and Vance counties.

Fourth District.

Fifth District: Caswell, Forsyth, Granville, Person, Rockingham, Stokes, and Surry counties.

Fifth District.

Sixth District: Alamance, Durham, Guilford, and Orange counties.

Sixth District.

Seventh District: Bladen, Brunswick, Columbus, Cumberland, Harnett, New Hanover, and Robeson counties.

Seventh District.

- Eighth District. Eighth District: Anson, Davie, Davidson, Hoke, Lee, Montgomery, Moore, Richmond, Scotland, Union, Wilkes, and Yadkin counties.
- Ninth District. Ninth District: Ashe, Alleghany, Alexander, Cabarrus, Caldwell, Iredell, Rowan, Stanly, and Watauga counties.
- Tenth District. Tenth District: Avery, Burke, Catawba, Cleveland, Gaston, Lincoln, Madison, Mecklenburg, Mitchell, and Yancey counties.
- Eleventh District. Eleventh District: Buncombe, Clay, Cherokee, Graham, Henderson, Haywood, Jackson, Macon, McDowell, Polk, Rutherford, Swain, and Transylvania counties.
- Conflicting laws repealed. SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.
- SEC. 3. That this act shall be in full force and effect from and after its ratification.
- Ratified this the 30th day of March, A. D. 1931.

CHAPTER 217

AN ACT TO REGULATE COLLECTORS OF ACCOUNTS AND DETECTIVE AGENCIES.

The General Assembly of North Carolina do enact:

- Collecting agencies in State must receive permit from Insurance Commissioner. SECTION 1. That any person, firm or corporation within the State of North Carolina engaging in the collection of accounts for a percentage consideration of the account collected, or upon any other basis than regular employment, shall, before engaging in such business within the State of North Carolina, apply to and receive from the Insurance Commissioner, a permit to engage in such business, which permit shall at all times be prominently displayed in the main office of the person, firm, or corporation to whom or to which the permit is issued, and the number of said permit shall be printed in bold type upon all letterheads, stationery and forms used by the person, firm or corporation holding said permit.
- Permit to be displayed. SEC. 2. The person, firm, or corporation desiring to secure a permit as provided in section one hereof, shall make application to the Insurance Commissioner upon such form as the Commissioner may provide, and shall submit with such application any and all information which the Commissioner may require to assist him in determining the financial condition, business integrity, method of operation and protection to the public offered by the person, firm or corporation filing the application. All information submitted shall be sworn to by the responsible officer, member of the firm, or individual, as in each case necessary, and the Commissioner shall have the right to require any and all additional information which, in
- Application to Commissioner.
- Application to be verified.

his judgment, might assist him in determining whether or not the applicant is entitled to the permit sought.

SEC. 3. If, for any reason, upon the application made and upon the consideration of the data submitted with the application or items, the Commissioner shall be of the opinion that permit should not be issued to the applicant, he shall decline the same, giving notice of his action to the applicant. Following notice, the applicant shall have ten days within which to submit additional information in support of his application, and if, upon further hearing upon the application and additional information, the Commissioner shall again decline to issue the permit, the applicant shall have the right to appeal to the Superior Court and his appeal shall stand for hearing in the Superior Court of the County of Wake, and the evidence, data and information submitted to the Commissioner shall constitute the record in the Superior Court, and the same shall be heard by the Judge of the Superior Court to determine whether or not the Commissioner had evidence sufficient to justify his action.

SEC. 4. If, upon the application and information submitted as hereinbefore required, the Commissioner shall issue a permit to the applicant, giving the name of the applicant, his place of business and the nature and kind of business the applicant is engaged in, and shall assign to the permit a serial number for each year, beginning with July first, one thousand nine hundred thirty-one, upon the payment by the applicant of the sum of fifty dollars as the application fee, which fifty dollars the Commissioner, in his discretion, may require upon the filing of the application, and which fee, if such application is not granted, the Commissioner shall retain five dollars of the application fee so paid and return the remainder thereof to the applicant. The five dollars so retained upon applications not granted, and the full fee of fifty dollars upon all applications granted, shall be used in paying the expenses incurred in connection with the consideration of such applications and the issuance of such permits. Each permit issued shall be for the period of one year, beginning with July first and ending with June thirtieth, of the following year.

SEC. 5. If the Commissioner shall have issued any permit to any person, firm, or corporation as herein provided, and shall have information that the holder of the permit is not conducting his business in a business-like way, he shall notify the holder of the permit of a date for a hearing, which notice shall name a time and place for the hearing, and at which hearing any and all evidence as to the conduct of the business may be heard by the Commissioner. If, upon the hearing of the evidence, the Commissioner shall be of the

Hearing granted applicant if application is declined.

Right of appeal to Superior Court.

Record on appeal

Contents of permit if granted.

Application fee, \$50.

Retention of \$5 in cases of refusal.

Fees to be used in administering Act.

Permit to be for one year.

Revocation of permit for cause.

Hearing on revocation.

Right of appeal to Superior Court.	<p>opinion that the applicant is not entitled to the permit, the Commissioner shall cancel said permit, after which time it shall be unlawful for the person, firm or corporation whose permit is cancelled to engage in the business covered by the permit. If the permit be cancelled upon hearing, either the holder of the permit or the complaining party shall have the right to appeal as hereinbefore provided in case the application is denied, and the record of the hearing before the Commissioner shall be the record in the Superior Court upon which the Judge shall determine whether or not the Commissioner had sufficient evidence upon which to base his action.</p>
Rules and regulations.	<p>SEC. 6. The Commissioner shall have the right to make any rules or regulations necessary to enforce the provisions of this act and may approve schedules of fees and methods of collecting the same, or make any other rule or regulation necessary to secure the proper conduct of the business referred to in this act.</p>
Schedule of fees.	<p>SEC. 7. Any person, firm or corporation who shall engage in the business herein referred to without first receiving a permit, or who shall fail to secure a renewal of his permit upon the expiration of the license year, or shall engage in the business herein referred to after the permit has been cancelled as herein provided, or who shall fail or refuse to furnish the information required of the Commissioner, or who shall fail to observe the rules and regulations made by the Commissioner pursuant to this act, shall, upon conviction, be guilty of a misdemeanor punishable in the discretion of the court.</p>
Violation of Act made misdemeanor.	<p>SEC. 8. All fees collected hereunder shall be credited to the account of the Insurance Commissioner for the specific purpose of providing the personnel, equipment and supplies necessary to enforce this act, but the Director of the Budget shall have the right to budget the revenues received in accordance with the requirements of the Commissioner for the purposes herein required, and at the end of the fiscal year, if any sum whatever shall remain to the credit of the Commissioner, derived from the sources herein referred to, the same shall revert to the General Treasury of the State to be appropriated as other funds.</p>
Fees collected credited to Insurance Commissioner to pay expenses of added duties.	<p>SEC. 9. Nothing in this act shall be construed to apply to legally licensed attorneys at law engaged in the practice of the profession of law unless, however, such attorney shall engage in the business herein referred to under a trade name or as a corporation, nor shall this act apply or be construed to apply to any person, firm or corporation whose business of collecting accounts is limited to the collection of such accounts against debtors having residence in the county of the residence</p>
To be budgeted.	
Balance at end of year to be credited to State Treasury.	
Attorneys at law excepted.	
Local county agencies also excepted.	

of such person or firm, or the principal office of such corporation so engaged in such business.

SEC. 10. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 11. This act shall be in full force and effect from and after July first, one thousand nine hundred thirty-one.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 218

AN ACT TO AUTHORIZE THE ATLANTIC AND NORTH CAROLINA RAILROAD COMPANY TO CONSTRUCT OR ERECT A SUITABLE TERMINAL AND WAREHOUSE NEAR SUCH COMPANY'S PIER AT MOREHEAD CITY.

The General Assembly of North Carolina do enact:

SECTION 1. That during the next five years, the Atlantic and North Carolina Railroad Company is authorized, with the approval and consent of the Governor and the Council of State from sums received as rent for railroad properties leased by it, to retain amounts sufficient for the purpose of erecting a suitable terminal and warehouse near such company's Pier Number One at Morehead City, North Carolina: *Provided*, that no part of such rental applicable to dividends of privately owned stock, including stock held by counties, shall be used for such purposes until a majority of the privately owned stock, including stock owned by counties, shall by a vote of a majority thereof, in a stockholders' meeting, authorize such use: *Provided* no funds shall be retained or spent and no work shall be done under the provisions of this act until after a contract has been entered into between the Norfolk and Southern Railroad Company and the State of North Carolina or its agent under the terms of which all of the fees, charges and/or income of whatever nature shall be paid to the Atlantic and North Carolina Railroad Company: *Provided, further*, that none of the things authorized by the provisions of this act shall be done until after the Norfolk and Southern Railroad Company shall have either restored the piers, terminals and other property which it, by the terms of its lease of the property of the Atlantic and North Carolina Railroad Company, should have kept in good repair or in lieu thereof shall have agreed to the payment of a sum of money fixed by the Governor and Council of State.

Terminal and warehouse authorized to be erected by A. & N. C. Railroad at Morehead City.

Cost deductible from rentals.

Stockholders must approve.

Contract with N. & S. Railroad.

N. & S. Railroad must first restore property.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 219

AN ACT TO AMEND SECTION FOUR THOUSAND FOUR HUNDRED FIFTY-EIGHT OF THE CONSOLIDATED STATUTES RELATING TO PUBLIC DRUNKENNESS IN McDOWELL COUNTY.

The General Assembly of North Carolina do enact:

C. S. 4458,
amended, relating
to public drunken-
ness in McDowell
County.

SECTION 1. That sub-section one of section four thousand four hundred and fifty-eight of the Consolidated Statutes be and the same is hereby amended by inserting between the word "Madison" and the word "Mecklenburg" in line four of said sub-section the word "McDowell."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 220

AN ACT TO AUTHORIZE THE BOARD OF COUNTY COMMISSIONERS OF McDOWELL COUNTY TO GRANT TO THE STATE HIGHWAY COMMISSION THE RIGHT TO THE USE AND ENJOYMENT OF CERTAIN LANDS AND PREMISES BELONGING TO McDOWELL COUNTY.

The General Assembly of North Carolina do enact:

Certain public
lands in McDowell
County granted to
State Highway
Commission.

SECTION 1. That the Board of County Commissioners of McDowell County be and they are hereby authorized to grant to the State Highway Commission, upon such terms and conditions as shall be agreed upon between the said State Highway Commission and the Board of County Commissioners of McDowell County and without cost to the State Highway Commission, the use and enjoyment, for such period of time as the State Highway Commission shall desire to use the same for the maintenance and operation of a prison camp or for any other purpose or purposes in connection with the work of the State Highway Commission in the construction and maintenance of State highways or the roads of the several County Road Systems, of the following described lands and premises, to-wit:

All that certain tract of land, composed of five contiguous tracts, lying and being in Higgins Township, McDowell County, North Carolina, known as the County Home Tract, and containing three hundred ninety-eight and six tenths (398.6) acres, more or less, and being the same land described in a deed from J. S. Dysart and wife, Ella H. Dysart, to J. C. Crawford, L. A. Chapman and T. B. Ledbetter, County Commissioners of McDowell County, North Carolina, and their successors in office, which deed is dated August thirty-first, one thousand nine hundred and five, and recorded in Deed Book thirty-six at page ninety-two *et seq.*, McDowell County Deed Records, and also being the same property surveyed and platted by L. A. Haney on January first, one thousand nine hundred and sixteen, map of which survey is recorded in Map Book One at pages 123A, 123B, 123C and 123D, McDowell County Map Records, reference to which Map and Deed is hereby made for further description.

Description of
lands.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 221

AN ACT TO AMEND CHAPTER THREE HUNDRED AND FORTY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE SO AS TO PERMIT THE ESTABLISHMENT OF A DOMESTIC RELATIONS COURT IN FORSYTH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. Amend chapter three hundred and forty-three of the Public Laws of one thousand nine hundred and twenty-nine by striking out in section four, in line nine, after the word "elect" the following words:

Ch. 343, Public
Laws 1929,
amended.

"on or before the second Monday in July, nineteen hundred and twenty-nine, the term to commence at that time and upon the same date every two years thereafter, a Judge of the Domestic Relations Court and to fix his salary and provide for payment of the same."

and insert in lieu thereof the following:

"A Judge of the Domestic Relations Court and to fix his salary and provide for the payment of same, his term of office to run from the time of his election to the second Monday in July in each odd numbered year and until his successor shall have been elected and

Salary and term of
office of Judge of
Domestic Relations
Court in Forsyth
County.

qualified. The regular term of office shall be for a term of two years and until his successor is elected and qualified."

Act applicable to Forsyth County.

SEC. 2. Amend section ten by striking out in line five thereof the word "Forsyth."

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 222

AN ACT TO AMEND CHAPTER FIFTY-SIX, ARTICLE NINE THEREOF, OF THE CONSOLIDATED STATUTES, SO AS TO AUTHORIZE MUNICIPALITIES TO MAKE LOCAL IMPROVEMENTS ON STREETS ON RIGHTS OF WAY OF RAILROADS, AND TO SPECIALLY ASSESS A PART OF THE COST OF SUCH IMPROVEMENT AGAINST PROPERTY ABUTTING DIRECTLY ON THE WORK, OTHER THAN PROPERTY BELONGING TO RAILROADS.

Preamble: Desirability of improving certain streets in municipalities abutting on railroad rights of way.

Whereas, in some of the municipalities of the State, certain streets have been laid out, used and occupied on rights of way owned by and/or occupied by railroads, upon which street or streets it may be found desirable to make improvements as defined by section two thousand seven hundred and three of the Consolidated Statutes, and

Impossibility of obtaining petitions.

Whereas, it appears that it is impossible to obtain petitions as contemplated and required by the provisions of article nine, chapter fifty-six, of the Consolidated Statutes, for the making of such local improvements, *Now, therefore,*

The General Assembly of North Carolina do enact:

C. S. Art. 9, Ch. 56, amended.

SECTION 1. That article nine of chapter fifty-six, of the Consolidated Statutes, be amended by adding at the end thereof the following paragraph:

Method by which municipalities may make improvements on streets abutting railroads.

"Municipalities desiring to make street and sidewalk improvements on property owned and/or leased by railroad companies, are hereby authorized to make such improvements on any such street used as a public street, subject to the rights of any such railroad company to use and occupy the same for railroad purposes: *Provided, however,* that the petition or petitions contemplated and required by the provisions of this article, need not be signed by such railroad company or companies, nor shall any part of the railroad right of way be considered as abutting property, but the said

petition shall be signed by at least a majority in number of the owners of property other than the railroad right of way, who must represent at least a majority of all the lineal feet frontage of the lands, other than said railroad right of way (a majority in interest of owners of undivided interest in any piece of property to be deemed and treated as one person for the purpose of the petition), abutting upon such street or streets proposed to be improved: *Provided, further*, that not more than one-half of the total cost of the street or sidewalk improvement made by such municipality, exclusive of so much of the cost as is incurred at street intersections, shall be specially assessed upon the lots or parcels of land abutting directly on the improvement, other than the property included in the railroad right of way, according to the extent of their respective frontage thereon, by an equal rate per foot of such frontage."

Petition to be signed by other abutting property owners but not by railroads.

Only one-half of cost assessable against other property owners.

SEC. 1½. Nothing contained in this act shall be construed so as to deprive any railroad company of any right which it may now or hereafter possess by reason of its ownership of any right of way.

Railroad rights of way unaffected.

Any additional expense which the railroad may incur in removing or altering any pavement or other improvements made under and by virtue of the provisions of this act, which interfere with the railroad's use of its right of way, shall be borne by the municipality affected: *Provided*, this act shall not affect in any way existing contracts between municipalities and railroads for rights of way through streets, and shall not affect existing contracts between municipalities and railroads for upkeep and improvements of streets.

Municipalities to bear expense of preparation for improving.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Existing contracts with railroads as to streets unaffected

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

CHAPTER 223

AN ACT TO ENABLE INDEPENDENT CANDIDATES TO HAVE THEIR NAMES PUT UPON THE OFFICIAL BALLOT IN MUNICIPAL ELECTIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That section six of chapter one hundred sixty-four (164) Public Laws one thousand nine hundred and twenty-nine (1929), be, and the same is, hereby amended by adding at the end thereof the following clause:

Ch. 164, Public Laws 1929, amended, relating to independent candidates in municipal elections.

"The written petition provided herein, in municipal elections shall be signed by at least ten (10%) per cent of the votes cast for the candidate running, in the last municipal election, for the particular office."

SEC. 2. This act shall take effect from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 224

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PROVIDE FOR ADDITIONAL TERMS OF THE SUPERIOR COURT OF DURHAM COUNTY IN THE TENTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended.

SECTION 1. That section one thousand four hundred and forty-three of the Consolidated Statutes be amended by striking out the paragraph under the heading "Durham" and inserting in lieu thereof the following:

Additional terms
of Superior Court
in Durham County.

"Second Monday before the first Monday in March, third Monday after the first Monday in March, eleventh Monday after the first Monday in March, sixteenth Monday after the first Monday in March, seventh Monday before the first Monday in September, first Monday in September, fifth Monday after the first Monday in September, and the thirteenth Monday after the first Monday in September, each for the trial of criminal cases only; eighth Monday before the first Monday in March (for a term of three weeks), first Monday before the first Monday in March, four weeks, seventh Monday after the first Monday in March, three weeks, twelfth Monday after the first Monday in March, three weeks, first Monday after the first Monday in September, three weeks, seventh Monday after the first Monday in September, three weeks, fifteenth Monday after the first Monday in September, two weeks, each for the trial of civil cases only."

Special terms.

SEC. 2. That in case of conflict of any of the regularly established terms of the courts of the Tenth Judicial District with the terms above set out, the said terms of court herein established shall be considered Special Terms, and the Governor may assign a Special or Emergency Judge to hold said terms of the Superior Court of Durham County when the Judge holding the regular terms of court in the district is unable to hold said terms.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall take effect and be in force from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 225

AN ACT TO AMEND CHAPTER ONE HUNDRED AND NINETY-ONE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-FIVE, RELATING TO THE FEES TO BE CHARGED FOR TAGS OR LABELS FOR INSPECTION OF BEDDING.

The General Assembly of North Carolina do enact:

SECTION 1. That section three of chapter one hundred ninety-one, Public Laws of one thousand nine hundred twenty-five, be, and the same is hereby amended by striking out the words "Ten" and "(\$10)" in line eight and inserting the words "twenty" and "(\$20)" in lieu thereof, also by adding a new sentence after the word "State" in line nineteen to read as follows: "State Institutions engaged in manufacture of bedding shall not be required to pay a fee for the tags." All moneys collected under the provisions of this act shall be paid into the General Fund of the State.

Ch. 191, Public Laws 1925, amended.

Fees for tags or labels for inspection of bedding.

State Institutions excepted.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 226

AN ACT TO REGULATE PLACING OF JUVENILE DELINQUENTS OR DEPENDENTS AND TO DEFINE WHAT SHALL CONSTITUTE A SETTLEMENT OF SUCH CHILD COMING FROM WITHOUT THE STATE INTO NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. No person, agency, association, institution or corporation shall bring or send into the State any child for the purpose of placing him out or procuring his adoption without first obtaining the consent of the State Board of Charities and Public Welfare. Such person, agency, association or corporation shall conform to the rules of the board and shall enter into a written agreement with the board to remove such child from the State, when requested so to do

Bringing juvenile delinquent into State for adoption without consent of State Board of Charities and Public Welfare prohibited.

Requirements.

by the said board; that it will place the child under written contract approved by the board; that the person with whom the child is placed shall be responsible for his proper care and training; that the board and its agents shall have the same right of visitation and supervision of the child and the home in which it is placed as in the case of a child placed out by the board and its agents. Before the child shall be brought or sent into the State for the purpose of placing him in a home, the person, agency, association, institution or corporation so bringing or sending such child shall first notify the State board of its intention, shall certify to the State board that such child does not have a contagious or incurable disease, is not deformed, feeble-minded or of vicious character, and shall obtain from the State board a certificate stating such home is, in the opinion of the said board, a suitable home for the child. The person, agency, association, institution or corporation bringing or sending the child into the State shall report once a year or when the child is placed in another home, or at such other times as the board may direct as to the location and well-being of the child, so long as he shall remain within the State and until he shall have reached the age of eighteen years or shall have been legally adopted.

Annual report on children.

Bond of \$1,000 must be given.

SEC. 2. No child shall be brought into the State under section one of this act until a justifiable and continuous bond not to exceed one thousand dollars (\$1,000) be furnished and maintained by the said person, agency, association, institution or corporation for the proper fulfillment of the requirements of section one. Said bond shall be made in favor of and filed with the State Board of Charities and Public Welfare with the premium prepaid by the said person, agency, association, institution or corporation desiring to place such child in the State.

Consent of State Board must be secured before sending child out of State.

SEC. 3. No child shall be taken or sent out of the State for the purpose of placing him in a home, otherwise than by a parent, grandparent or guardian, unless the person, agency, association, institution or corporation so taking or sending him shall give the State Board of Charities and Public Welfare notice of its intention and furnish such information as the board may require. Such person, agency, association, institution or corporation shall place the child under written contract, approved by the board, that the person with whom the child is placed shall be responsible for his proper care and training and thereafter shall report to the board once a year and at such other times as the board may direct as to the location and well-being of such child until he shall have

Requirements.

reached the age of eighteen years, or shall have been legally adopted.

SEC. 4. No person, agency, association, institution or corporation shall accept for the purpose of placing him out or procuring his adoption any child either legitimate or illegitimate born in this State of parents who have not established legal settlement in the State without first obtaining the written consent of the State Board of Charities and Public Welfare.

(Other requirements.

SEC. 5. No juvenile delinquent or dependent, coming from without the State of North Carolina, can acquire a settlement in this State, so as to constitute him or her a charge of the State, unless such juvenile delinquent or dependent has been continuously in the State of North Carolina for a period of three years.

Requisites for legal settlements.

SEC. 6. No individual, agency, voluntary association or corporation seeking to establish and carry on any kind of organization for the purpose of caring for dependent, neglected, abandoned, destitute, orphaned or delinquent children or children separated temporarily from their parents in this State shall be permitted to organize and carry on such work without first having secured a written permit from the State Board of Charities and Public Welfare. Said board shall issue such permit recommending such organization only after the said board shall have made due investigation of the purpose, character, nature, methods and assets of the proposed organization.

Business described must have permit from State Board.

SEC. 7. Every person acting for himself or for an agency who violates any of the provisions of this act or who shall intentionally make any false statements to the State Board of Charities and Public Welfare shall, upon conviction thereof, be guilty of a misdemeanor and punished by a fine of not more than two hundred dollars or by imprisonment for not more than six months, or by both such fine and imprisonment.

Investigation by Board.

Violation of Act made misdemeanor.

SEC. 8. The term "board" wherever used in this act shall be construed to mean the State Board of Charities and Public Welfare. The terms "he" and "his" and "him" wherever used in this act shall apply to a female as well as a male child.

Punishment.

Definitions.

SEC. 9. All laws and parts of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 10. This act shall take effect from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 227

AN ACT TO AMEND CHAPTER NINETY-FOUR, ARTICLE ONE, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, RELATING TO DRAINAGE.

The General Assembly of North Carolina do enact:

C. S. 5280,
amended.

Drainage assess-
ments declared
liens.

Law again
amended.

Supplemental
assessments for
drainage projects
to make up
deficiency.

Vacancy appoint-
ments by Superior
Court Clerks on
jury of assess-
ment.

SECTION 1. That chapter ninety-four, article one, section five thousand two hundred and eighty, of the Consolidated Statutes be amended by striking out the period after the word "clerk" in line fourteen, and also by striking out the last two lines of said section and adding to said section the following: "and the said report or reports shall, when filed in the office of the Clerk of the Superior Court, be a lien upon each tract of land embraced in said report or reports to the extent of the proportionate part of the costs stipulated in said report or reports as a charge against same, and shall have the effect and force of a judgment thereon, and that such judgments shall be subject to execution and collection as in cases of other judgments."

SEC. 2. That at the end of section five thousand two hundred and eighty, as above amended, there shall be a new section, designated as five thousand two hundred and eighty (a), as follows:

"5280 (a). That the freeholders, commissioners or jurors, appointed in any application or proceeding filed or instituted under section five thousand two hundred and eighty, or any other section of chapter ninety-four, article one, of the Consolidated Statutes of North Carolina, are authorized and empowered during the establishment of and providing for the construction, maintenance and payment therefor, of such ditch, canal or drain, to make other and further assessments for the costs of establishment, construction and expense, when it shall be determined by the Clerk of the Court that the provisions in the former report for the payment thereof are insufficient, and that such supplementary reports shall be made on the same basis of an equitable and just proportion, as made in the former report, which report or reports shall be filed with the Clerk of the Superior Court and have the same force and effect as the former or original report.

"That in case of death, resignation, removal or for any other cause there becomes a vacancy as to the freeholders, commissioners or jurors, appointed to carry out the provisions of the sections contained in this chapter ninety-four, article one, of the Consolidated Statutes, the Clerk of the Superior Court is authorized to fill such vacancy by the appointment of some disinterested freeholder in the county, and that the

said person so appointed to fill such vacancy shall qualify before the Clerk of the Superior Court before entering upon his duties: *Provided* this act shall not apply to Duplin County."

Duplin County
excepted.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 228

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES AS AMENDED BY CHAPTER ONE HUNDRED SEVENTY-TWO, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED TWENTY-NINE, PROVIDING ADDITIONAL TERMS OF COURT FOR ALAMANCE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes, as amended by chapter one hundred and seventy-two, Public Laws, one thousand nine hundred and twenty-nine, be and the same is hereby amended by striking out the paragraph beginning "Alamance" and inserting in lieu thereof the following:

C. S. 1443; and
Ch. 172, Public
Laws 1929,
amended.

"Alamance—First Monday before the first Monday in March, tenth Monday after the first Monday in March, third Monday before the first Monday in September and twelfth Monday after the first Monday in September, each for one week, for the trial of criminal cases only; fifth Monday before the first Monday in March, fourth Monday after the first Monday in March, each for one week, twelfth Monday after the first Monday in March, two weeks, fifth Monday before the first Monday in September, one week, first Monday in September and tenth Monday after the first Monday in September each for two weeks, all for the trial of civil cases only."

Terms of Superior
Court in Alamance
County.

SEC. 2. That in case of conflict of any of the regularly established terms of the Courts of the Tenth Judicial District with the terms above set out, the said terms of Court herein established shall be considered Special Terms, and the Governor may assign a Special or Emergency Judge to hold said terms of the Superior Court of Alamance County when the

Special terms.

Judge holding the regular terms of court in the District is unable to hold said terms.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Effective July 1, 1931.

SEC. 4. That this act shall be in full force and effect from and after July one, one thousand nine hundred and thirty-one.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 229

AN ACT TO DEFINE OLEOMARGARINE AND TO PREVENT FRAUD AND DECEPTION IN ITS MANUFACTURE, STORAGE AND SALE, DEFINING VIOLATIONS OF THIS ACT AND FIXING PENALTIES THEREFOR.

The General Assembly of North Carolina do enact:

Definitions.

SECTION 1. *Definitions in this act.*

"Person."

(a) The word "person" shall mean person, firm, or corporation, either principal or agent.

Singular and plural.

(b) Any word used shall indicate the singular or plural as the case demands.

Oleomargarine defined.

(c) The word "oleomargarine" shall mean: all substance heretofore known as oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all mixtures and compounds of tallow, beef extracts, suet, lard, lard oil, fish oil, or fish fat, vegetable oil, annato, and other coloring matter, intestinal fat and offal fat, if (first) made in imitation or semblance of butter, or (second) calculated or intended to be sold as butter or for butter, or (third) churned, emulsified, or mixed in cream, milk, water, or other liquid and containing moisture in excess of one per centum of common salt. This section shall not apply to puff-pastry shortening nor churned or emulsified in milk or cream, and having a melting point of one hundred and eighteen degrees Fahrenheit or more, nor to any of the following containing condiments or spices: salad dressings, mayonnaise dressings, or mayonnaise products.

SEC. 2. *Colored oleomargarine.*

Sale of colored oleomargarine prohibited.

It shall be unlawful to sell, offer for sale, or merchandise in any manner whatsoever oleomargarine which is of a yellow color in imitation or semblance of butter as defined in section three of this act.

SEC. 3. *Application for license to sell uncolored oleomargarine.*

License from Commissioner of Agriculture to manufacture or sell.

Every person desiring to manufacture, sell, or offer or expose for sale, or have in possession with intent to sell, oleomargarine not made or colored so as to look like butter,

shall make application for a license to do so in such form as prescribed by the State Commissioner of Agriculture.

If the said application is satisfactory to the State Commissioner of Agriculture, there shall be issued to the applicant a license authorizing him to engage in the manufacture or sale of oleomargarine, which shall not contain any color or ingredient that causes it to resemble yellow butter, for which said license the applicant shall pay: if a manufacturer, one thousand dollars (\$1,000) annually; if a wholesaler, or distributor, the sum of one hundred dollars (\$100) annually. The said license fees shall be collected by the State Department of Agriculture, and covered into the State Treasury as a part of the Agricultural Fund. This license shall not authorize the manufacture, sale, exposing for sale, or having in possession with intent to sell any oleomargarine made or colored so as to look like yellow butter as herein provided. For the purpose of this act oleomargarine or articles or products in semblance of butter shall be deemed to look like and be in semblance of or in imitation of butter or a shade of butter when it has a tint or shade containing more than one and six-tenths degrees of yellow, or of yellow and red collectively, but with an excess of yellow over red, as measured in terms of Lovibond tintometer scale, or its equivalent.

All licenses shall expire on the thirty-first day of December of each year.

SEC. 4. *Display of signs.*

It shall be unlawful for any person or any agent thereof to sell or offer, or expose for sale, or have in possession with intent to sell, any oleomargarine not in imitation of yellow butter which is not marked and distinguished by the word oleomargarine on the outside of each tub, package, or parcel. A placard with the words, OLEOMARGARINE SERVED HERE, printed in Gothic letters one inch long, shall be displayed in some conspicuous place in each dining-room, cafe, hotel, or wherever oleomargarine is served to the public as a food.

SEC. 5. *Enforcement.*

This act shall be administered and enforced by the State Department of Agriculture, which shall prescribe necessary rules and regulations therefor. Any license which is issued under the terms and conditions prescribed in section three of this act can be revoked by the State Commissioner of Agriculture upon the submission to him of evidence that this act has been violated by the holder of such license.

Application.

Issuance of license.

License fees.

Application of fees received.

No license permits sale of colored oleomargarine.

Expiration of licenses.

Signs must be displayed in places selling oleomargarine.

Wording on sign.

Act enforced by Commissioner of Agriculture.

SEC. 6. *Penalties.*

Penalties for
violation.

Every person, firm, or corporation, and every officer, agent, servant, or employee of such person, firm, or corporation who violates any of the provisions of this act shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500) or by imprisonment in the county jail for not more than three months, or both, at the discretion of the court.

Conflicting laws
repealed.

SEC. 7. All laws and clauses of laws in conflict with this act are hereby repealed.

Effective
April 1, 1931.

SEC. 8. This act shall be in full force and effect from and after April first, nineteen hundred and thirty-one.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 230

AN ACT TO AMEND CHAPTER FORTY-EIGHT, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, AND TO FIX A DEFINITE TERM FOR THE MEMBERS OF THE NORTH CAROLINA PARK COMMISSION AND TO PROVIDE FOR THE APPOINTMENT OF THEIR SUCCESSORS AND TO PRESCRIBE CERTAIN OTHER DUTIES AND ACTS TO BE PERFORMED WITH REFERENCE TO THE NORTH CAROLINA PARK COMMISSION.

The General Assembly of North Carolina do enact:

Ch. 48, Public
Laws 1927,
amended.

SECTION 1. That section one of chapter forty-eight, Public Laws of one thousand nine hundred and twenty-seven, be, and the same is hereby amended by inserting in said section between the thirteenth and fourteenth lines thereof a new paragraph as follows:

Terms of office of
members of North
Carolina Park
Commission.

"The terms of office of the members of the North Carolina Park Commission above named shall expire on January first, one thousand nine hundred and thirty-three, or as soon thereafter as their successors shall have been appointed and qualified. The successors to said members shall be appointed by the Governor, five of the members to be appointed for a term of two years and six of the members to be appointed for a term of four years, and the successors to all of such members to be appointed for a term of four years. The Governor may remove any member of said commission for cause."

Successors
appointed by
Governor.

Removal.

Audit of books of
Commission by
State Auditor.

SEC. 2. Within as soon as practical after the ratification of this act the State Auditor shall cause the books, accounts and records of the North Carolina Park Commission to be

audited and shall file with the Governor a report of said audit, giving full and complete statement in detail of all receipts and disbursements by said commission.

Report to Governor.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 231

AN ACT TO AMEND SECTION FOUR HUNDRED AND FORTY-TWO OF THE CONSOLIDATED STATUTES RELATING TO THE STATUTE OF LIMITATION FOR USURY.

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred and forty-two of the Consolidated Statutes of North Carolina be amended by adding a new sub-section number three, as follows:

C. S. 442, amended, as to statute of limitations on usury.

3. The forfeiture of all interest for usury.

That nothing herein shall affect pending litigation.

Pending litigation unaffected.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 232

AN ACT TO AUTHORIZE THE VARIOUS COUNTIES OF THE STATE AND ROAD DISTRICTS TO USE ANY SURPLUS FUNDS AND TO SELL AND DISPOSE OF CAMP SITES AND SUPPLIES.

The General Assembly of North Carolina do enact:

SECTION 1. Any county, road and/or highway district which has on hand on July first, one thousand nine hundred thirty-one, any surplus of road maintenance funds shall use the said surplus in the retirement of any bonds issued for road purposes or interest accruing thereon. In the event there shall be no outstanding bonds and no interest due, such surplus shall be paid over to the general county fund.

Application of surplus road maintenance funds by counties for debt service.

SEC. 2. Any county, road and/or highway district which owns a camp site or other real estate built or purchased with road or highway funds, may sell and convey such camp site or real estate, and the money so received therefrom shall be

Sale of camp sites and other real estate and application of proceeds as above.

used to retire any bonds issued for road or highway purposes, or interest due thereon. If there are no outstanding bonds, the money received shall be turned over to the general county fund.

Sale of unused supplies and application of proceeds.

SEC. 3. Any county, and/or road or highway district which has on hand on July first, one thousand nine hundred thirty-one, any unused supplies such as food, hay, grain and other supplies used in and around county camps, may sell and dispose of same and the money so received shall be put into the general county fund.

Application of insurance funds collected on burned buildings erected with highway funds as above.

SEC. 4. In event any building or buildings erected or constructed with road or highway funds shall be damaged or destroyed by fire and the same were insured, the insurance when collected shall be used to retire any outstanding bonds issued for road purposes and interest thereon, and if there are no outstanding bonds the money shall be turned over to the general county fund: *Provided*, that said fund received from insurance may be used to rebuild, repair and equip any jail or other building used to house prisoners.

Other uses.

Funds may also be used to retire current liabilities and deficits.

SEC. 5. In lieu of paying the moneys received as herein set out on bonds and interest, if there are any current liabilities or current deficits, the money may be used for discharging such current liabilities and deficits.

SEC. 6. This act shall be in force from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 233

AN ACT AMENDING CHAPTER TWO HUNDRED SIXTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-THREE, RELATING TO THE ISSUING OF WARRANTS AND DRAWING OF JURIES IN THE GENERAL COUNTY COURTS OF THE STATE.

The General Assembly of North Carolina do enact:

Ch. 216, Public Laws 1923, amended.

SECTION 1. That section four of chapter two hundred and sixteen, of the Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by adding at the end of said section the following: "The Clerk of said Court or any deputy thereof, upon application and the making of proper affidavit, as provided by law, shall have power and authority to issue any criminal warrant or warrants in said Court and make the same returnable before the Judge thereof, at any time or times designated for the trial of criminal cases."

Clerks of General County Courts may issue criminal warrants.

SEC. 2. That section nine, chapter two hundred and sixteen of the Public Laws of one thousand nine hundred and twenty-three, be and the same is hereby amended by striking out the period at the end of said section and substituting in lieu thereof a colon, and adding thereto the following: "*Provided*, that the Judge of said Court may in his discretion, if and when a sufficient number of cases are at issue in which jury trial has been demanded to warrant such action, cause a jury of not less than eighteen, not more than twenty-four men to be drawn for a certain week of a term, setting such cases for trial during such time, and in such cases the juries shall be drawn in the same manner as now provided for the drawing of juries for the Superior Court."

Law again amended.

Drawing of juries on order of judge.

SEC. 2½. This act shall apply to all District County Courts created or permitted to be created or established by the law passed at this session of the General Assembly.

Application of Act.

SEC. 3. That this act shall not apply to the following counties: New Hanover, Caldwell, Henderson, Ashe, Hoke, Lincoln, Wayne, Wilkes, Nash, Edgecombe, Alexander, Rockingham, Duplin, Union, Alleghany, Halifax, Alamance, Clay, Yancey, Dare, Wake, Hertford, Jackson, Mecklenburg, Craven, Vance, Person, Robeson, Johnston, Yadkin, Davidson, Haywood, Pitt, Tyrrell, Hyde, Watauga, Durham, Scotland, Forsyth and Camden.

Certain counties excepted.

SEC. 4. That all laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of April, A. D. 1931.

CHAPTER 234

AN ACT TO REQUIRE THE STATE HIGHWAY COMMISSION TO PAVE ROAD NUMBER ONE HUNDRED AND THIRTY FROM SUPPLY TO ITS INTERSECTION WITH NUMBER THREE HUNDRED AND THREE IN BRUNSWICK COUNTY.

Whereas, the road from Supply to Smith's Cross-roads in Brunswick County, being approximately eight miles, is of the top-soil type that becomes impassable with the bad weather conditions; and,

Preamble: Need of paving on road in Brunswick County.

Whereas, the next six and one-half miles of road number one hundred and thirty to its intersection with road number three hundred and three is paved with only a nine-foot paving which is very treacherous and hazardous for automobile traffic; and,

Whereas, said road number one hundred and thirty was one of the original roads from county-seat to county-seat; *Now, therefore,*

The General Assembly of North Carolina do enact:

State Highway Commission directed to pave road as next project in that district.

SECTION 1. That the State Highway Commission is hereby authorized and directed to pave said road number one hundred and thirty from Supply to its intersection with road number three hundred and three out of any funds they now have belonging to this district or out of the next money coming into their hands. Said Highway Commission shall promptly and at once pave said road and it shall be their first project and be done prior to the letting of any contract in said district. The said pavement shall be of the same width and of like character as highway number thirty with a safe entrance into and exit from number thirty at its intersection therewith.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 235

AN ACT TO AMEND AND RE-ENACT SECTIONS THIRTY-FOUR, THIRTY-SIX, THIRTY-EIGHT AND FORTY-ONE OF CHAPTER ONE HUNDRED AND FORTY-EIGHT, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, BEING THE "UNIFORM ACT REGULATING THE OPERATION OF VEHICLES ON THE HIGHWAYS," SO AS TO CONFORM WITH SECTION THIRTY-SIX (e) OF CHAPTER ONE HUNDRED AND THIRTY-SIX, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, KNOWN AS THE "BUS-LAW," AND TO FURTHER AMEND SAID CHAPTER ONE HUNDRED AND FORTY-EIGHT OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN.

The General Assembly of North Carolina do enact:

Ch. 148, Public Laws 1927, amended.

SECTION 1. That sections thirty-four, thirty-six, thirty-eight and forty-one of chapter one hundred and forty-eight, Public Laws of one thousand nine hundred and twenty-seven, being the "Uniform Act Regulating the Operation of Vehicles on Highways," be amended and reenacted so as to read as follows:

Section 34. Size of vehicles and loads.

(a) No vehicle shall exceed a total outside width, including any load thereon, of ninety inches, except that the limitations as to size of vehicles stated in this section shall not apply to implements of husbandry temporarily propelled or moved upon the public highways, nor to fire-fighting equipment.

Limitation of outside width of vehicles to 90 inches.

Exceptions.

(b) No vehicle unladen or with load shall exceed a height of twelve feet.

Height, 12 feet.

(c) No vehicle, exclusive of bumper, shall exceed a length of thirty-three feet, and no combination of vehicles coupled together shall exceed a total length of fifty-five feet: *Provided*, that until January first, nineteen hundred and thirty-three, that this section shall not apply to trailers licensed or in use on the public highways at the time of the ratification of this act.

Length, 33 feet for one vehicle.

More than one, 55 feet.

Present trailers excepted.

(d) No train of vehicles or vehicle operated alone shall carry any load extending beyond the front line of the headlights of such vehicle.

No load to be carried extending beyond head lights.

(e) No passenger vehicle shall carry any load extending beyond the line of the fenders on the left side of such vehicle nor extending more than six inches beyond the line of the fender on the right side thereof.

No load to extend beyond fenders.

(f) Where passenger busses or trucks are traveling in fleets of two or more it shall be unlawful to operate such busses or trucks without maintaining a distance of three hundred feet or more between such busses or trucks.

Interval of 300 feet if traveling in fleets.

(g) Every truck and bus having a width at any part in excess of seventy inches shall carry two clearance lamps, one at each side of the front of such vehicle and displaying a green light visible under normal atmospheric conditions from a distance of five hundred feet to the front of the vehicle. Every truck with a carrying capacity of two tons or more shall be equipped with a clearance lamp, located on the left side and at the rear of the vehicle at the top of the body or load and displaying a green light visible under normal atmospheric conditions from a distance of five hundred feet to the front of the vehicle, and displaying a red light visible under like conditions from a distance of five hundred feet to the rear of the vehicle.

Clearance lamps on vehicles wider than 70 inches.

Section 36. Weight of vehicles and loads.

No vehicle shall be operated on any State highway with a combined weight of both vehicle and load exceeding ten tons. No vehicle shall be operated on any public highway the weight of which resting on the surface of such highway exceeds six hundred pounds upon any inch of the tire, roller, or other support.

No vehicle with load to exceed 10 tons.

Section 38. Permits for excessive size and weight.

State Highway Commission may permit temporary operation of vehicles of excessive size and weight.

The State Highway Commission may, in their discretion, upon application in writing and good cause being shown therefor, issue a special permit in writing authorizing the applicant for seasonal operations to operate or move a vehicle of a size or weight exceeding the maximum specified in this act, upon any highway under the jurisdiction and for the maintenance of which the body granting the permit is responsible. Every such permit shall be carried in the vehicle to which it refers and shall be open to inspection by any peace officer; and it shall be a misdemeanor for any person to violate any of the terms or conditions of such special permit: *Provided*, the authorities in any incorporated city or town may grant permits in writing and for good cause shown, authorizing the applicant to move a vehicle over the streets of such city or town, the size or width exceeding the maximum expressed in this act.

Same permit as to municipalities.

Section 41. Trailers and towed vehicles.

Only one trailer permitted.

(a) No motor vehicle shall be driven upon any highway drawing and having attached thereto more than one trailer or semi-trailer.

Method of attaching to rear of towing car.

(b) No trailer or semi-trailer shall be operated over the highways of the State unless such trailer or semi-trailer be firmly attached to the rear of the motor vehicle drawing same, and unless so equipped that it will not snake, but will travel in the path of the wheels of the vehicle drawing such trailer or semi-trailer, which equipped shall at all times be kept in good condition.

Law again amended.

SEC. 2. That said chapter one hundred and forty-eight, Public Laws one thousand nine hundred and twenty-seven, be further amended by adding thereto the following sections:

Section 68. Bridges.

Control of State Highway Commission over bridges.

The State Highway Commission, or other governmental agency having control over any bridge constituting a part of the highways of the State, may, by suitable signs or markers at each end of such bridge, post the safe speed and carrying capacity for such bridge, and no motor vehicle or trailer shall be operated over such bridge at a greater speed or with a total gross weight of vehicle and load greater than posted speed or carrying capacity.

Regulations as to speed and weight.

Section 69. Restrictions on speed of trucks.

Speed limit of trucks 35 miles per hour.

No motor vehicle designed, equipped for, or engaged in transporting property shall be operated over the highways of the State at a greater rate of speed than thirty-five (35) miles an hour, and no such motor vehicle to which a trailer

is attached shall be operated over such highways at a greater rate of speed than thirty (30) miles an hour.

If trailer attached,
30 miles.

Section 70. Brakes on trailers.

Every trailer or semi-trailer of two tons or over shall be equipped with adequate brakes, that can be effectively operated while the trailer is in motion: *Provided*, that until January first, one thousand nine hundred and thirty-two, this section shall not apply to trailers or semi-trailers licensed or in use on the highways of the State at the time of the passage of this act.

Trailers to be
equipped with
brakes.

Section 71. Violations of this Act a misdemeanor.

Any person, firm or corporation violating any of the provisions of this act shall be deemed to be guilty of a misdemeanor, and punished by fine or imprisonment in the discretion of the court as for other misdemeanors. Each violation shall be deemed a separate offense.

Violation of Act
misdemeanor.

Section 73. Enforcement.

It shall be the duty of the law enforcement officers of the State and of each county, city, or other municipality to see that the provisions of this act are enforced within their respective jurisdictions, and any such officer shall have the power to arrest on sight or upon warrant any person found violating the provisions of this act. Such officers within their respective jurisdictions shall have the power to stop any motor vehicle upon the highways of the State, for the purpose of determining whether the same is being operated in violation of any of the provisions of this act.

Peace officers
to enforce.

Any person interested in the proper use of the highways of the State may enjoin the violation of the provisions of this act.

Injunction of
violators.

SEC. 3. All laws or parts of laws inconsistent with the provisions of this act be and the same are hereby repealed.

Conflicting laws
repealed.

SEC. 4. This act shall be in force from and after the date of ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 236

AN ACT TO AMEND SECTION TWO THOUSAND ONE HUNDRED AND FORTY-FOUR, AND TO REPEAL SECTIONS TWO THOUSAND ONE HUNDRED AND FORTY-FIVE AND TWO THOUSAND ONE HUNDRED AND FORTY-SIX OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

C. S. 2144,
amended.

Certain contracts
for purchasing
commodities on
future delivery
permitted.

If delivery may
be required.

C. S. 2145 and
2146, repealed.

Conflicting laws
repealed.

SECTION 1. That section two thousand one hundred and forty-four of the Consolidated Statutes be and the same is hereby amended by striking out the last sentence thereof, and substituting in lieu thereof the following: "This section shall not be construed so as to apply to any person, firm or corporation, or his or their agent, engaged in the business of manufacturing or wholesale merchandising in the purchase and/or sale of the necessary commodities required in the ordinary course of their business; nor shall this section be construed so as to apply to any contract with respect to the purchase and/or sale for future delivery of any of the articles or things mentioned and referred to in this section, where such purchase and/or sale is made on any exchange on which any such article or things are regularly bought and sold, or contracts therefor regularly entered into, and the rules and regulations of such exchange are such that either party to such contract may require delivery thereof: *Provided*, such contract is made in accordance with such rules and regulations."

SEC. 2. That sections two thousand one hundred and forty-five and two thousand one hundred and forty-six of the Consolidated Statutes be and the same are hereby repealed.

SEC. 3. That all laws and clauses of laws in conflict herewith be and the same are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 237

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED THIRTY-FOUR, VOLUME THREE, CONSOLIDATED STATUTES, SO AS TO PROVIDE SIX MONTHS GRAND JURY IN VANCE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and thirty-four of Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting after the word "Nash" in line four of said section, the word "Vance."

C. S. 2334, amended, providing six months grand jury for Vance County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 238

AN ACT TO REPEAL CHAPTER TWO HUNDRED AND FIFTY-SIX, PUBLIC LAWS, ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, RELATING TO MORTGAGES OF CORPORATIONS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and fifty-six, Public Laws one thousand nine hundred and twenty-nine, being "An Act providing that 'An Act to amend chapter twenty-two, section one thousand one hundred and thirty-eight, of the Consolidated Statutes relating to corporations,' ratified February thirteenth, one thousand nine hundred and nineteen, and 'An Act to amend section one thousand one hundred and forty of the Consolidated Statutes of North Carolina relative to mortgages of corporations,' ratified February thirteenth, one thousand nine hundred and twenty-nine, shall be so construed as to refer only to instruments executed after their ratification," be and the same is hereby repealed.

Ch. 256, Public Laws 1929, repealed, relating to mortgages of corporations.

SEC. 2. *Provided*, this act shall not apply to pending litigation.

Pending litigation unaffected.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 239

AN ACT TO EXTEND THE TIME FOR THE OPERATION OF SENATE BILL NUMBER ONE HUNDRED FIFTY-FOUR, A BILL TO BE ENTITLED AN ACT TO DEFINE OLEOMARGARINE AND TO PREVENT FRAUD AND DECEPTION IN ITS MANUFACTURE, STORAGE AND SALE, DEFINING VIOLATIONS OF THIS ACT AND FIXING PENALTIES THEREFOR.

The General Assembly of North Carolina do enact:

S. B. No. 154,
Public Laws 1931,
amended, extending
time for operation
of Act regulating
sale of oleomar-
garine.

SECTION 1. The provisions contained in Senate Bill number one hundred fifty-four, a bill to be entitled an act to define oleomargarine and to prevent fraud and deception in its manufacture, storage, and sale, defining violations of this act and fixing penalties therefor, shall be effective on and after June first, one thousand nine hundred thirty-one.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act to be in full force and effect from and after its ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 240

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE, VOLUME THREE OF THE CONSOLIDATED STATUTES, PROVIDING AN EXTRA TERM OF COURT FOR CLEVELAND COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended, provid-
ing extra term of
Superior Court for
Cleveland County.

SECTION 1. That section one thousand four hundred and forty-three, Volume Three of the Consolidated Statutes, be and the same is hereby amended by inserting in line two of the paragraph beginning "Cleveland" between the semicolon and the word "eighth" the words "second Monday after the first Monday in September, one week, for the trial of civil cases only;"

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 241

AN ACT TO CONFER CIVIL JURISDICTION UPON THE
COUNTY COURT OF GATES COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That if the Board of Commissioners of the County of Gates shall within six months of the ratification of this act establish a County Court under House bill number two hundred and fifty-eight entitled, "An act to authorize Boards of Commissioners to establish County Courts with criminal Jurisdiction," which act was ratified at this session of the General Assembly, to-wit: the ninth day of March, nineteen hundred and thirty-one, then there is and shall be conferred upon said County Court civil jurisdiction to try and determine civil actions wherein the party plaintiff or defendant is a resident of that County.

SEC. 2. The jurisdiction of such courts in civil actions shall be as follows:

(a) Jurisdiction concurrent with that of justices of the peace within the County;

H. B. No. 258,
Public Laws 1931,
amended, con-
ferring civil
jurisdiction on
Gates County
Criminal Court.

(b) Jurisdiction concurrent with the Superior Court in all actions founded on contract, wherein the amount involved, exclusive of interest and costs, does not exceed five hundred dollars.

Concurrent
with J. P.

Contract actions,
up to \$500.

(c) Jurisdiction concurrent with the Superior Court in actions not founded upon contract wherein the amount involved, exclusive of interest and costs, does not exceed the sum of five hundred dollars.

Tort actions,
up to \$500.

SEC. 3. That Consolidated Statutes, section one thousand five hundred and ninety-one, Procedure in Civil Actions; Consolidated Statutes, section one thousand five hundred and ninety-two, Trial by Jury, in Civil Actions; Consolidated Statutes, section one thousand five hundred and ninety-three, Jurors Drawn and Summoned; Consolidated Statutes, section one thousand five hundred and ninety-four, Talismen and Challenges; Consolidated Statutes, section one thousand five hundred and ninety-five, Jury as in Superior Court; Consolidated Statutes, section one thousand five hundred and ninety-six, Appeals to the Superior Court; Consolidated Statutes, section one thousand five hundred and ninety-eight, Enforcement of Judgment, shall be all applicable to said court when established.

Certain general
laws made
applicable.

SEC. 4. That all laws and parts of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 5. That this act shall take effect from and after its ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 242

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE, VOLUME THREE, OF THE CONSOLIDATED STATUTES, RELATING TO THE COURTS OF GASTON COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443,
amended.

SECTION 1. That section one thousand four hundred and forty-three, Volume Three, of the Consolidated Statutes, be amended by striking out the paragraph beginning with the word "Gaston," under the heading "Fourteenth District," and inserting in lieu thereof the following:

Terms of Gaston
County Superior
Court.

"Gaston—seventh Monday before the first Monday in March; first Monday after the first Monday in March; seventh Monday after the first Monday in March; thirteenth Monday after the first Monday in March; sixth Monday before the first Monday in September; first Monday after the first Monday in September; seventh Monday after the first Monday in September; twelfth Monday after the first Monday in September, each to continue for one week, for the trial of criminal cases exclusively; sixth Monday before the first Monday in March; second Monday after the first Monday in March; eleventh Monday after the first Monday in March; fifth Monday before the first Monday in September; second Monday after the first Monday in September; thirteenth Monday after the first Monday in September, each to continue for two weeks, for the trial of civil cases exclusively: *Provided*, that where there is a conflict in any of the above courts with the terms of court prescribed for Mecklenburg County, a special or emergency judge shall be assigned by the Governor to hold said court in Gaston County, and such special or emergency judge shall have all the powers conferred upon any resident or presiding judge."

Special terms.

Hearing of certain
civil matters at
criminal terms.

SEC. 2. At all criminal terms of said court civil trials which do not require a jury may be heard by consent of the parties; and at all criminal terms of said court upon five days notice to the adverse party any order, application for injunction, receivership, motions, etc., may be heard in same manner as at civil terms.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 243

AN ACT TO CREATE THE OFFICE OF COMMISSIONER OF BANKS AND TO PROVIDE FOR MAINTENANCE OF THE BANKING DEPARTMENT.

The General Assembly of North Carolina do enact:

SECTION 1. On or before April first, one thousand nine hundred and thirty-one, after the ratification of this act, and quadrennially thereafter, the Governor, with the advice and consent of the Senate, shall appoint a Commissioner of Banks who shall hold his office for a term of four years or until his successor has been appointed and has qualified, subject, however, to the provisions herein made as to his removal. The Commissioner of Banks shall, before entering upon the discharge of his duties, enter into bond with some surety company authorized to do business in the State of North Carolina, in the sum of not less than fifty thousand dollars, conditioned upon the faithful and honest discharge of all duties and obligations imposed by Statute upon him.

Quadrennial
appointment of
Commissioner
of Banks.

Bond of \$50,000.

An advisory commission to the Commissioner of Banks is hereby created to consist of the State Treasurer and the Attorney General, as ex-officio members, and three members to be appointed by the Governor, two of which said members shall be practical bankers and one shall be a business man appointed for a term of two years, and shall serve without compensation. It shall be the duty of said advisory commission to advise with the Commissioner of Banks from time to time upon the question of the administration of the Banking Laws with a view to working out a policy for the safe, sane and practical administration of the banking laws of the State: *Provided*, that no member of the Advisory Banking Board shall divulge or make use of any information coming into his possession as a result of his service on such board; nor shall any member of said board otherwise give out any information with reference to any facts coming into his possession by reason of his service on such board in connection with the condition of any State banking institution, unless such information shall be required of him as a result of subpoena or other process.

Advisory Banking
Commission
created.

Ex-officio and
other membership.

Duties of Board.

Confidential
information as
to condition
of banks.

The Advisory Commission shall meet at such time or times, not less than every three months as the commission shall by resolution prescribe; and a commission may be convened in special session at the call of the Governor upon his own motion or upon request of the Commissioner of Banks. The Treasurer shall be Chairman of the Commission.

Meetings of
Advisory
Commission.

Appeals to Commission from Commissioner.

Appeals may be made to such commission from any ruling of the Commissioner of Banks and the decision of such commission shall be final.

Powers and duties of Commissioner.

SEC. 2. The Commissioner of Banks shall have the powers, duties and functions herein given, and in addition thereto such other powers and rights as may be necessary or incident to the proper discharge of his duties.

Right to sue and defend in actions involving banks.

SEC. 3. As Commissioner of Banks he is empowered to sue and prosecute or defend in any action or proceeding in any courts of this State or any other State and in any court of the United States for the enforcement or protection of any right or pursuit of any remedy necessary or proper in connection with the subjects committed to him for administration or in connection with any bank or the rights, liabilities, property or assets thereof, under his supervision; but nothing herein shall be construed to render the Commissioner of Banks liable to be sued except as other departments and agencies of the State may be liable under the general law.

Liability of Commissioner.

Powers and duties of Corporation Commission with respect to banks now devolve upon Commissioner of Banks.

SEC. 4. All the powers, duties and functions now vested in or exercised by the Corporation Commission of North Carolina, with respect to banks and institutions receiving money on deposit, trust companies and financial institutions now under the supervision of the said Corporation Commission or Chief State Bank Examiner are hereby transferred to and are vested in, and shall hereafter be exercised by the Commissioner of Banks provided for in this act and his successors in office, subject to the provisions contained in section one of this act. Wherever and whenever, under existing law, report, petition, application, memorial or communication is required or permitted to be made or addressed to the Corporation Commission, of or concerning any of the subjects herein transferred to the Commissioner of Banks for administration or supervision, the same shall be made and addressed to the Commissioner of Banks.

Ch. 4, Public Laws 1921; C. S. ch. 5; ch. 47, Public Laws 1927; ch. 113, Public Laws 1927; and ch. 72, Public Laws 1929, amended as above outlined.

SEC. 5. Chapter four, Public Laws of one thousand nine hundred and twenty-one, being chapter five of the Consolidated Statutes of North Carolina, chapter forty-seven of the Public Laws of one thousand nine hundred and twenty-seven, chapter one hundred and thirteen of the Public Laws of one thousand nine hundred and twenty-seven, chapter seventy-two of the Public Laws of one thousand nine hundred and twenty-nine, and all amendments thereto, and all Public acts of the General Assembly establishing or declaring the law relating to banks or banking, are hereby amended conformably to this act and where, in any parts, sections, or clauses of said laws and amendments thereto reference is made to the "Commis-

Commissioner of Banks substituted for Corporation Commission.

sion," "Commissioner," "Corporation Commission" or "Corporation Commission of North Carolina," or "Chief State Bank Examiner," the words "Commission," "Commissioner," "Corporation Commission," and "Corporation Commission of North Carolina" and "Chief State Bank Examiner," shall be deemed and treated as stricken out, and the words "Commissioner of Banks" substituted in lieu thereof; and wherever in any sentence, phrase or clause any pronoun or other word is used referring to said Commission, Commissioner, Corporation Commission or Corporation Commission of North Carolina or Chief State Bank Examiner, the appropriate pronoun or reference word shall be substituted as the context may require.

SEC. 6. The salary of the Commissioner of Banks shall be fixed by the Advisory Budget Commission. The Governor may in his discretion appoint and assign to the Commissioner of Banks such legal assistance as in his judgment may be necessary; and compensation therefor, when permanent, shall be fixed in like manner.

Salary of Commissioner to be fixed by Advisory Budget Commission.

Legal assistance and compensation.

SEC. 7. The Banking Department shall be maintained in the manner now provided by law, and no other assessments or levies shall be made therefor: *Provided*, all funds now held in the State Treasury for the support of the Banking Department are hereby transferred to the Banking Department herein created and shall be used solely for its support.

Banking Department preserved.

Funds transferred to new department.

SEC. 8. Vacancies existing in the office of Commissioner of Banks by death, resignation or otherwise shall be filled by the Governor; and he shall have the power of removal for sufficient cause.

Vacancy appointments and removal.

SEC. 9. The Commissioner of Banks shall have a seal of office bearing the legend "State of North Carolina—Commissioner of Banks," with such other appropriate device as he may adopt. In all cases where the seal of the Corporation Commission has been required on any document the said seal shall be sufficient; and whenever any record paper or document is required to be certified or evidenced by the certificate of the Corporation Commission or its Clerk, or by the Chief State Bank Examiner attested by the Clerk of the Corporation Commission, whether the seal of the Corporation Commission is required thereto or otherwise, or wherever any act or thing is required or permitted to be evidenced by such certificate, the certificate shall be made by the Commissioner of Banks, and shall have the validity, force and effect now given by law to such certificate.

Seal of office of Commissioner.

Certification of documents.

SEC. 10. The Commissioner of Banks shall keep a record in his office of his official acts, rulings and transactions:

Official records to be kept.

Disclosure of records prohibited except as by law provided.

General or special investigations of insolvent banks.

Assignment of counsel to assist.

Place of details of inquiry.

Subpoena of witnesses.

Punishment of witnesses by contempt proceedings for failure to appear.

Findings and recommendations of Commissioner.

Prosecution of those criminally responsible.

Employment of counsel to assist.

Provided, however, that where any disclosure of the records in his office, or of any report or other transaction, might injuriously affect any bank actually operating, such disclosure shall not be made or required except as may now be done under the provisions of law in similar cases.

SEC. 11. Whenever it may appear to be to the public interest, the Governor may cause a general or special investigation to be made of the affairs of any insolvent bank or banks, singly or in related groups, with a view to discovering and establishing the causes of the failure of such bank or banks, and responsibility therefor; and of discovering the dealings with such banks of persons, officers, corporations or municipalities which may have led to such insolvency or which may have endangered or involved any public funds therein. The Governor may assign counsel who shall prosecute such inquiry before the Commissioner of Banks, or a deputy or commissioner appointed by the Commissioner of Banks for the purpose; and the Commissioner of Banks is hereby empowered to conduct such investigation either in person or through such commissioner or deputy appointed by him. The inquiry shall be held at the office of Commissioner of Banks in the City of Raleigh or at any other place or places in the State designated by the Commissioner of Banks under such rules and regulations as he may prescribe and may be adjourned from time to time as convenience may require. Attendance of witnesses and production of papers may be required by subpoena under the hand of the Commissioner or his deputy, and on failure of any witness to appear as subpoenaed or his or her failure to produce any books or papers, as called for by such Commissioner or deputy on subpoena or other due notice shall be served, at the instance of such Commissioner or deputy, of not less than three days to appear before a Judge of the Superior Court residing in or holding courts within the district wherein such witness is subpoenaed or notified to appear or produce such records or papers, on a day certain and a place named, when such Judge shall hear the matter and is authorized to punish such witness as for contempt as he may find on such hearing.

A summary of such investigation shall be made with the findings and recommendations of the Commissioner thereon, and a copy thereof submitted to the Governor, and when the facts shall disclose that any person or persons are criminally responsible, a summary shall be sent to the Solicitor of the Judicial District likely to have jurisdiction of the matter, whose duty it shall be to have the matter presented to the grand jury for its action. The Governor may employ counsel

to assist in the prosecution of any person or persons criminally responsible and fix his compensation and the manner of its payment.

SEC. 12. The Commissioner of Banks is empowered to employ sufficient clerical and secretarial help, and other necessary labor to conduct the affairs of his office with economy and efficiency. Persons so employed shall be paid as other employees in the departments of the State and shall be under the same rules and regulations.

Clerical help provided.

SEC. 13. Suitable offices shall be provided for the Commissioner of Banks in some State owned public building in Raleigh. Upon his induction into office the Corporation Commission shall turn over and deliver to him all books, records, papers, and documents in its possession or control solely relating to banks and their supervision.

Suitable offices provided.

SEC. 14. That all laws and clauses of laws in conflict with this act are hereby repealed.

Transfer of books, records, etc., to Commissioner of Banks.

SEC. 15. That this act shall be in force from and after its ratification.

Conflicting laws repealed.

Ratified this the 2nd day of April, A. D. 1931.

CHAPTER 244

AN ACT TO PLACE MRS. S. B. NEAL, MRS. FANNIE LONG AND MRS. MARY J. MINOR, WIDOWS, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. S. B. Neal, widow of J. W. Neal, a Confederate Soldier, Mrs. Fannie Long, widow of J. I. Long, a Confederate Soldier, and Mrs. Mary J. Minor, widow of J. A. Minor, a Confederate Soldier, all of Caswell County, North Carolina, be placed upon the Pension Roll: *Provided*, application shall be made upon the forms and in the manner provided by law, and the State Pension Board shall find the said applicants are entitled to receive a pension under the provisions of the General Pension Law; and in the event said persons shall be found not entitled to receive a pension under the General Pension Law, said State Board of Pensions shall strike said names from the pension roll.

Certain widows of Confederate Veterans placed on pension roll.

Application.

Approval by Pension Board.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 245

AN ACT TO PLACE ZELIA WELLS, OF JACKSON COUNTY, ON THE CONFEDERATE PENSION ROLL.

The General Assembly of North Carolina do enact:

Zelia Wells of Jackson County, widow of Confederate Veteran, placed on pension roll.

Application to and approval by Pension Board.

SECTION 1. That Zelia Wells, of Jackson County, widow of Major Bartlett Wells, who served as a body servant of Captain James Wells in the Confederate Army, be placed on the Confederate Pension Roll, and receive a pension allowed to widows in Class B: *Provided*, said Zelia Wells shall be paid said pension only after application to the State Pension Board, approved by the local Pension Board of Jackson County, and the said Board shall find that the said Zelia Wells was married to Major Bartlett Wells prior to the first day of January, one thousand eight hundred eighty-nine.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 246

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE, VOLUME THREE, OF THE CONSOLIDATED STATUTES, RELATING TO TERMS OF THE SUPERIOR COURT OF COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443, amended, relative to terms of Superior Court in Columbus County.

SECTION 1. That section one thousand four hundred and forty-three, Volume Three, of the Consolidated Statutes, be amended by adding at the end of the paragraph beginning with the word "Columbus," the following: "Sixteenth Monday after the first Monday in March, to continue one week, for the trial of criminal cases."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 247

AN ACT TO AMEND H. B. FIVE HUNDRED AND FIFTY-SEVEN, RATIFIED MARCH TWENTY-SEVEN, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATIVE TO THE COURTS OF BERTIE COUNTY TO CORRECT AN ERROR IN SAME.

The General Assembly of North Carolina do enact:

SECTION 1. That H. B. five hundred and fifty-seven, ratified March twenty-seven, one thousand nine hundred and thirty-one, relating to Superior Courts of Bertie County, be, and the same is hereby amended by striking out the word "tenth" in line nine and inserting in lieu thereof the word "ninth."

H. B. No. 557,
Public Laws 1931,
amended, relative
to terms of
Superior Court
in Bertie County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 248

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-EIGHT, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, REQUIRING ALL VEHICLES TRAVELING THE HIGHWAYS TO BE EQUIPPED WITH RED REFLECTORS.

The General Assembly of North Carolina do enact:

SECTION 1. Chapter one hundred and forty-eight, Public Laws of one thousand nine hundred and twenty-seven, section forty-seven, sub-section (d) be amended by striking out the period at the end and adding in place thereof a comma and the following: "and every trailer or semi-trailer shall carry at the rear in addition to a rear lamp as above specified a red reflector of a type which has been approved by the Commissioner and which is so designed, located as to height and maintained as to be visible for at least five hundred (500) feet when opposed by a motor vehicle displaying lawful undimmed headlights at night on an unlighted highway. Such reflector shall be placed at the extreme end of the load."

Ch. 148, Public
Laws 1927,
amended.

Rear lights with
red reflectors re-
quired of trailers
operated on
highways.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in force from and after the first day of July, one thousand nine hundred and thirty-one.

Effective July 1,
1931.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 249

AN ACT PROVIDING FOR THE EXTENSION OF SPECIAL ASSESSMENTS.

The General Assembly of North Carolina do enact:

Municipalities may extend time for payment of assessments for local improvements.

Accrued interest must be paid.

Discrimination prohibited.

Assessments may be paid at any time.

No extension to be granted unless past due bonds are paid.

SECTION 1. At any time or times prior to July the first, one thousand nine hundred and thirty-three, the governing body of any city or town may adopt a resolution granting an extension of time for the payment of any installment of any special assessment for local improvements then due and unpaid, so that the first of such installments so extended may be payable not later than two years from the date when the final installment of the original special assessment becomes due, and so that each other installment so extended may be payable annually thereafter in serial order: *Provided, however*, that no extension of time for the payment of any installment of an assessment against any lot or parcel shall be granted unless the total accrued interest on the entire assessment against such lot or parcel has been paid, and: *Provided, further*, that except as required by the last preceding proviso, no such extension shall in any way discriminate in favor of or against any property assessed by virtue of the same assessment roll; and: *Provided, further*, that such extensions shall not prevent the payment of any assessment or interest at any time; and: *Provided, further*, that no such extension of an installment shall be made unless all local improvement bonds of the municipality then or theretofore due shall have been paid, nor unless all local improvement bonds of the municipality falling due in the same fiscal year in which the extension is made shall have been paid, or unless provision for such payment shall have been made by taxation, refunding or otherwise.

SEC. 2. This act shall take effect and be in force from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 250

AN ACT TO AUTHORIZE CLERKS OF THE SUPERIOR COURTS TO APPOINT SUCCESSOR TRUSTEES TO INSOLVENT BANKS AND TRUST COMPANIES.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever any bank or trust company created under the laws of this State, which has heretofore been, or shall hereafter be, appointed trustee in any indenture, deed of trust or other instrument of like character, executed to secure the payment of any bonds, notes or other evidences of indebtedness, has been or shall be by reason of insolvency, or for any other cause provided by law, taken over for liquidation by the Corporation Commission of this State or by any other legally constituted authority, the powers and duties of such bank or trust company as trustee in any such instrument shall, upon the entry of an order of the Clerk of the Superior Court appointing a successor trustee, upon a petition as hereinafter provided, immediately cease and determine.

Appointment by Clerks of Superior Court of substitute trustees for insolvent banks in certain instruments requiring trustees.

SEC. 2. In all cases of such insolvency and liquidation mentioned in the preceding section of this act, the clerk of the Superior Court of any county in which such indenture, deed of trust or other instrument of like character is recorded shall, and he is hereby fully authorized and empowered so to do, upon the verified petition of any person interested in any such trust, either as trustee, beneficiary or otherwise, which interest shall be set out in said petition, enter an order directing service on all interested parties either personally or by the publication in some newspaper published in the county, or in some adjoining county if no newspaper is published in the county where such application is made, of a notice directed to all persons concerned, commanding and requiring all persons having any interest in said trust, to be and appear at his office at a day designated in said order and notice, not less than thirty days from the date thereof, and show cause why a new trustee shall not be appointed.

Petition to be filed with Clerk by any person interested.

Service upon parties interested.

SEC. 3. Such notice shall be published in the manner required by law for service of summons by publication, and shall set forth the names of the parties to the indenture, deed of trust or other such instrument, the date thereof, and the place or places where the same is recorded.

Publication of notice.

Contents of notice.

SEC. 4. If, upon the day fixed in said notice, no person shall appear and object to the appointment of a substitute trustee, the clerk shall, upon such terms as he deems advisable to the best interest of all parties, appoint some competent

Order entered if no objection made.

person, or corporation authorized to act as such, substituted trustee, who shall be vested with and shall exercise all the powers conferred upon the trustee named in said instrument.

Hearing where objection is made.

SEC. 5. If objection shall be made to the appointment of a new trustee, the clerk shall hear and determine the matter, and from his decision an appeal may be prosecuted as in case of special proceedings generally.

Appeal from order.

Registration of final order.

SEC. 6. The final order of appointment of such new trustees shall be certified by the clerk of the Superior Court in which such order is entered and shall be recorded in the office of the Register of Deeds in the county or counties in which the instrument under which such appointment has been made is recorded, and a minute of the same shall be entered by the Register of Deeds on the margin of the record where said original instrument is recorded.

Marginal entry.

Applicable to all instruments involved.

SEC. 7. The petition and the order appointing such new trustee may include and relate and apply to any number of indentures, deeds of trust or other instruments, wherein the same trustee is named.

Additional remedy.

SEC. 8. That this act shall be in addition to and not in substitution for any other remedy provided by law.

SEC. 9. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 251

AN ACT TO AMEND THE CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME THREE, SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE, RELATING TO THE SUPERIOR COURTS OF SURRY COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1443, amended.

SECTION 1. That section one thousand four hundred forty-three, article six, of the Consolidated Statutes of North Carolina, be amended as follows: Strike out the words, "and first Monday before the first Monday in September" and insert in lieu thereof the words, "second Monday in July," and by inserting after the word "March" in the first line of page eighty-two, under the heading, "Surry," the following: "And there shall be a two weeks' term of court, beginning the first Monday in February, for the trial of criminal and civil causes."

Terms of Superior Court in Surry County.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 252

AN ACT TO REPEAL AND RE-ENACT SECTION ONE THOUSAND TWO HUNDRED AND EIGHTY-EIGHT CONSOLIDATED STATUTES OF NORTH CAROLINA, WITH REFERENCE TO THE LIABILITY OF CRIMINAL COSTS BEFORE A JUSTICE OF THE PEACE.

The General Assembly of North Carolina do enact:

SECTION 1. That section twelve hundred and eighty-eight (1288) of the Consolidated Statutes of North Carolina, together with all Public, Public-Local and Private Laws amendatory thereof, additional thereto or in conflict therewith be, and the same are, hereby repealed.

C. S. 1288,
amended.

SEC. 2. That the following be, and the same is, hereby enacted as section twelve hundred and eighty-eight (1288) of the Consolidated Statutes of North Carolina, to-wit:

New section.

"Section 1288. *Liability for criminal costs before a Justice.*

The party convicted in a criminal action or proceeding, within the jurisdiction of a Justice of the Peace, before any Justice, mayor, county or Recorder's Court, shall always be adjudged to pay the costs, and if the party charged be acquitted, the complainant shall be adjudged to pay the costs, and may be imprisoned for the non-payment thereof, if the Justice, Mayor, county or Recorder's Court shall adjudge that the prosecution was frivolous or malicious. But in no action or proceeding in which a Justice of the Peace has final jurisdiction, commenced or tried in a court of a Justice of the Peace, mayor, county or Recorder's Court shall the county be liable to pay any costs: any defendants or prosecuting witness shall have the right of appeal to the Superior Court."

Persons convicted
in courts of
Justices of the
Peace to pay costs.

Payment of costs
by complainant in
frivolous prosecutions.

County not liable.

SEC. 3. That all laws and clauses of laws in conflict with this act, be and the same are, hereby repealed.

Conflicting laws
repealed.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 253

AN ACT TO AMEND SECTION ONE OF CHAPTER TWO HUNDRED AND SIXTY-FOUR OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED SEVENTEEN RELATING TO REFORMATORIES OR HOMES FOR FALLEN WOMEN, TO APPLY TO MECKLENBURG COUNTY ONLY.

The General Assembly of North Carolina do enact:

Ch. 264, Public
Laws 1917,
amended.

SECTION 1. That section one of chapter two hundred sixty-four of the Public Laws of one thousand nine hundred and seventeen be amended by striking out of said section the sentence beginning with the words "That the governing body" in line twenty-one and ending with the words "for fallen women" in line thirty-one, and inserting in lieu thereof the following:

Election of
directors for
reformatories and
homes for fallen
women.

"That the governing body of the City, at its annual election of officers for the City in May, shall elect, from the members of such governing body, two men as directors for such institution, and the Board of County Commissioners shall elect, at its meeting in May the same year the governing body of the City elects, two members of the Board of Commissioners as directors for such institution. That the Mayor of the City and the Chairman of the Board of Commissioners of said County shall be *ex-officio* members of said Board with equal right to vote, and the said six directors shall have entire management and control of the reformatory for fallen women, and the Chairman of the Board of County Commissioners shall be purchasing agent for said institution. Such directors shall serve for the term of one year, and until their successors are elected and qualified: *Provided, however*, that in the event any of such directors elected by the governing body of the city shall cease to be a member of such governing body, or in the event any of such directors elected by the Board of County Commissioners shall cease to be a member of such board of County Commissioners, the term of office of such director shall expire and the governing body of the City or the Board of County Commissioners, as the case may be, at the first regular or special meeting thereafter, shall elect the successors of such directors whose terms have expired."

Ex-officio members.

Management.

Term of directors.

Vacancies.

Applicable only to
Mecklenburg
County.

Conflicting laws
repealed.

SEC. 2. That this act shall apply to the County of Mecklenburg only.

SEC. 3. All laws and clauses of law in conflict with the provisions of this act are hereby repealed.

SEC. 4. This act shall be in full force and effect upon and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 254

AN ACT TO AMEND CHAPTER ONE HUNDRED SIXTY-FOUR OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE RELATING TO THE ELECTION LAWS, AND TO AMEND SECTIONS FIVE THOUSAND NINE HUNDRED THIRTY-TWO, AND SIX THOUSAND FORTY-FIVE OF THE CONSOLIDATED STATUTES RELATING THERETO.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven of chapter one hundred sixty-four of the Public Laws of one thousand nine hundred twenty-nine be, and the same is hereby amended by striking out the following after the word "But," in line six thereof: "in addition to the names printed upon such ballots, there shall be at least one blank space under each office to be voted for in which may be written the candidate's name, or," and by striking out the word "County" in line ten thereof.

Ch. 164, Public Laws 1929, amended, relative to Election Laws and Australian Ballot Law.

Printing of names on ballots.

SEC. 2. That section nine of said act be, and the same is hereby amended by adding after the words "hereinafter provided," in line ten thereof the following: "*Provided, further,* that the State Board of Elections, or the County Board of Elections may, in their discretion, combine any one or more of the ballots for either the Primary or the General Election."

Combining of ballots.

SEC. 3. That sub-section nine (a) of said act be, and the same is hereby amended by striking out after the words "State ballots," in line twenty-five thereof the remainder of the sub-section and inserting the following in lieu thereof: "On the face of the ballot, at the top, shall be printed in heavy black type the following instructions:

Instructions on State ballots.

1. To vote a straight ticket make a cross (X) mark in the circle of the party you desire to vote for.

2. To vote for some but not all the candidates of one party, make a cross (X) mark in the square at the left of the name of every candidate printed on the ballot for whom you wish to vote. If you mark any one candidate you must mark all for whom you wish to vote. A mark in the circle will not be counted if any one candidate on the ballot is marked.

3. If you tear or deface or wrongly mark this ballot, return it and get another.

On the bottom of the ballot shall be printed the following:

.....
Facsimile of signature of Chairman of State Board of Elections.

SEC. 4. That sub-section nine (aa) of said act be, and the same is hereby amended by striking out after the words "in heavy type" in line twenty-three thereof the remainder of the sub-section and inserting the following in lieu thereof: "the same instructions for voting as are hereinbefore provided to be printed on the Official Ballot for Presidential Electors in section three hereof. On the bottom of the ballot shall be printed the following:

Instructions on
other ballots.

.....
Facsimile of signature of Chairman of State Board of Elections.

SEC. 5. That sub-section nine (aaa) of said act be, and the same is hereby amended by striking out after the words "heavy black type," in line twenty-three thereof the remainder of the sub-section and inserting the following in lieu thereof: "the same instructions for voting as are hereinbefore provided to be printed on the Official Ballot for Presidential Electors in section three hereof. On the bottom of the ballot shall be printed the following:

Instructions on
other ballots.

.....
Facsimile of signature of Chairman of State Board of Elections.

SEC. 6. That sub-section nine (b) of said act be, and the same is hereby amended by striking out after the words "shall be printed" in line thirty-two thereof the remainder of the sub-section and inserting the following in lieu thereof: "the same instructions for voting as are hereinbefore provided to be printed on the Official Ballot for Presidential Electors in section three hereof. On the bottom of the ballot shall be printed the following:

Instructions on
other ballots.

.....
Facsimile of signature of Chairman of State Board of Elections.

SEC. 7. That sub-section nine (c) of said act be, and the same is hereby amended by striking out after the words "State Official ballot," in line five thereof the remainder of the sub-section and inserting the following in lieu thereof: "but on the bottom thereof shall be printed the following:

State Official ballot.

.....
Facsimile of signature of Chairman of County Board of Elections.

SEC. 8. That sub-section nine (e) of said act be, and the same is hereby amended by striking out after the words "the following instructions;" in lines twelve and thirteen thereof the remainder of the sub-section and inserting the following in lieu thereof:

Instructions on
proposition ballots.

1. To vote "yes" on any question, make a cross (X) mark in the square to the right of the word "Yes."

2. To vote "no" on any question, make a cross (X) mark in the square to the right of the word "No."

3. If you tear or deface or wrongly mark this ballot, return it and get another.

On the Bottom of each ballot shall be printed the following:

....."
Facsimile of signature of Chairman of State Board of Elections.

SEC. 9. That sub-section nine (f) of said act be, and the same is hereby amended by striking out after the words "for each candidate," in line fourteen thereof the remainder of the section and adding the following in lieu thereof: "On the bottom of each ballot in such Primary election printed by the State Board of Elections shall be printed the following:

Primary election
ballots.

....."
Facsimile of signature of Chairman of State Board of Elections.

And on the bottom of each ballot printed by the County Board of Elections shall be printed the following:

....."
Facsimile of signature of Chairman of County Board of Elections.

SEC. 10. That sub-section nine (g) of said act be, and the same is hereby amended by striking out after the words "official general ballot," in line five thereof the remainder of the sub-section and inserting the following in lieu thereof: "but on the bottom thereof shall be printed the following:

Official general
ballots.

....."
Facsimile of signature of City Clerk.

SEC. 11. That section twelve of said act be, and the same is hereby amended by striking out the following after the words "Official Proposition Ballot Box," in lines seven and eight thereof: "and shall also provide one additional box for the ballot stubs herein referred to, which box shall be plainly marked 'For Ballot Stubs.'"

Boxes for ballot
stubs.

Preparation and
distribution of
sample ballots.

SEC. 12. That section thirteen of said act be, and the same is hereby amended and rewritten so that the same shall hereafter read as follows: "The State Board of Elections shall prepare sample ballots of each kind of ballot printed by the State for the purpose of instructing voters in marking their ballots, which sample ballots shall be printed on colored paper and with the words "Sample Ballots" printed conspicuously thereon and shall distribute the same to the County Boards of Elections. The County Boards of Elections shall likewise print on colored paper and distribute county and township sample ballots for instructing said voters."

Delivery of ballots
to voters.

SEC. 13. That section twenty of said act be, and the same is hereby amended by striking out after the words "has marked it." in line nineteen thereof the remainder of the section as follows: "Such judge shall then with pen and ink mark upon the top margin of the face thereof the number of the voter upon the polling list and the initials of such judge's name, and shall thereupon deliver the ballot or ballots to the voter. No person other than such designated judge shall deliver to any voter any ballot."

Folding and
depositing of
ballots voted.

SEC. 14. That all of section twenty-two of said act be, and the same is hereby amended and rewritten so that the same shall hereafter read as follows: "When the voter shall have prepared his ballot or ballots, he shall leave the voting booth with his ballot folded so as to conceal the face of the ballot, and keep it so folded, shall proceed at once to the judge of election designated to receive ballots and shall offer them to such judge who shall then deposit the ballots in the proper boxes: *Provided, however,* that if the voter shall have been challenged and the challenge be decided in the voter's favor, before depositing the ballot or ballots in the proper boxes, the voter shall write his name on the ballot or ballots for identification in the event that any action should be taken later in regard to the voter's right to vote. After voting the voter shall forthwith pass outside the guard-rail, unless he be one of the persons authorized to remain for purposes other than voting. No ballots except official ballots bearing the official endorsement shall be allowed to be deposited in the ballot boxes or to be counted. No official ballot folded shall be unfolded outside of the voting booth until it is to be counted. No person to whom any official ballot shall be delivered shall leave the space within the guard-rail until after he shall have delivered back all such ballots. When a person shall have received an official ballot from the judge he shall be deemed to have begun the act of voting, and if he leave the guard-rail before the deposit of his ballot in the box he shall not

Signature of voter
on ballot if
challenged.

Procedure within
guard-rail.

be entitled to pass again within the guard-rail for the purpose of voting.

The poll books required to be kept by the judges of elections shall be signed by the judge at the close of the election, and delivered to the registrar, who shall deliver them to the Clerk of the Superior Court."

Delivery of poll books to Clerk of Superior Court.

SEC. 15. That section twenty-eight of said act be, and the same is hereby amended by striking out sub-section (a), (b) and (c) therefrom and by renumbering sub-sections (d), (e), (f), (g) to (a), (b), (c), (d) respectively.

Other amendments.

SEC. 16. That section five thousand nine hundred thirty-two of the Consolidated Statutes be, and the same is hereby amended by striking out all of the first paragraph thereof and inserting the following in lieu thereof: "The Clerk of the Superior Court, or other returning officer of each county, shall, on or before the fifth day after the election, transmit by mail to the Secretary of State, a separate statement of the votes taken in his county for each of the State Officers, Presidential Electors, United States Senators, Representatives in Congress, Solicitors, Judges of the Supreme and Superior Courts, and for and against Constitutional Amendments and Propositions submitted to the people, which returns shall be under the official signature of the Clerk of the Superior Court with his seal affixed, and in such form as the State Board of Elections may direct."

C. S. 5932, amended.

Returns of National and State tickets to Secretary of State.

SEC. 17. That section six thousand forty-five of the Consolidated Statutes be, and the same is hereby amended by adding the following at the end thereof: "Where candidates for all the offices within such group do not receive a majority as defined and set out in this section, those candidates equal in number to the positions to be filled and having the highest number of votes shall be declared nominated unless a second primary shall be demanded, which may be done by any one or all of the candidates equal in number to the positions remaining to be filled and having the second highest number of votes. When any one or all of such candidates in the group receiving the second highest number of votes demand a second primary, such second primary shall be held and the names of all those candidates in the group receiving the highest number of votes and all those in the group receiving the second highest number of votes and demanding a second primary shall be put on the ballot for such primary. In no case shall there be a third primary, but the candidates receiving the highest number of votes in the second primary shall be nominated."

C. S. 6045, amended.

Declaration of nominees where no second primary called.

Details of second primary.

No third primary permitted.

SEC. 18. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 19. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 255

AN ACT TO AUTHORIZE THE COUNTY COMMISSIONERS OF GUILFORD COUNTY TO MAINTAIN THE COUNTY TUBERCULOSIS HOSPITAL NOTWITHSTANDING THE PROVISIONS OF HOUSE BILL NUMBER EIGHT HUNDRED NINETY.

Preamble: Lack of funds for support of Guilford County Tuberculosis Hospital.

Whereas, House Bill eight hundred ninety, entitled "An Act to Restrict the Authority of Counties in the Rate of Taxes to be Levied Hereafter" was ratified on the nineteenth day of March, one thousand nine hundred thirty-one; and,

Tax levy for.

Whereas, in Guilford County a County Tuberculosis Hospital has been heretofore established by vote of the people and a tax levy not to exceed five cents (5 cents) on each one hundred dollars (\$100.00) of valuation of the real and personal property in Guilford County has been authorized by a vote of the people; and,

Whereas, a number of people now desiring to be admitted to said hospital for the purpose of receiving treatment are being denied admission on account of lack of facilities and there is an insistent demand on the part of the citizens of Guilford County that facilities be provided and treatment accorded to all the people possible who are in need of said treatment; and,

Whereas, there is the further possibility that certain funds from private sources heretofore contributed toward the maintenance of said hospital may not be available in future years. *Now, therefore,*

The General Assembly of North Carolina do enact:

Tax authorized to be collected.

SECTION 1. That the Board of Commissioners of Guilford County are hereby authorized and empowered in their discretion to levy the full amount of the tax for the maintenance of the Tuberculosis Hospital or so much of the amount duly authorized as may be necessary to maintain the hospital adequately, and to provide for as many persons afflicted with tuberculosis as it is possible to do so, notwithstanding the provisions of said House Bill eight hundred ninety.

H. B. No. 890, Public Laws 1931, thus amended.

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 7th day of April, A. D. 1931.

CHAPTER 256

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED SIXTY-FOUR OF THE CONSOLIDATED STATUTES, A LOCAL MODIFICATION AS TO THE NUMBER OF JUSTICES OF THE PEACE IN GASTON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and sixty-four of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following:

C. S. 1464,
amended.

"In Gastonia Township, in the County of Gaston, there shall be elected five (5) Justices of the Peace; in South Point Township in the County of Gaston, there shall be elected four (4) Justices of the Peace; in River Bend Township, in Dallas Township, in Cherryville Township, and in Crowders Mountain Township, in the County of Gaston, there shall be elected in each township three (3) Justices of the Peace.

Limitation of
number of Justices
of the Peace for
Gaston County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of April, A. D. 1931.

 CHAPTER 257

AN ACT TO AMEND SECTION ONE, OF CHAPTER SIXTY-THREE, OF THE PUBLIC LAWS OF NORTH CAROLINA, EXTRA SESSION OF ONE THOUSAND NINE HUNDRED AND TWENTY-ONE, RELATING TO THE INVESTMENT OF TRUST FUNDS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one (1), of chapter sixty-three (63), of the Public Laws of North Carolina, Extra Session of one thousand, nine hundred and twenty-one, be, and the same is hereby, amended by adding, after the word "county" in the fourth line of said section, the words "city, town or school district," and by adding, after the word "fifteen" in the fifth line of said section, the words "Provided that the net debt of such county, city, town or school district does not exceed ten (10%) per cent of the assessed valuation of the property therein subject to taxation for the payment of such bonds."

Ch. 63, Public
Laws ex-1921,
amended.

Investment of trust
funds by municipal-
ities and school
districts.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of April, A. D. 1931.

CHAPTER 258

AN ACT TO AMEND CHAPTER TWO HUNDRED AND TWENTY OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-THREE, SECTION TWO THOUSAND SEVEN HUNDRED AND NINETY-TWO OF THE CONSOLIDATED STATUTES AND ACTS AMENDATORY THEREOF, RELATING TO CONDEMNATION PROCEEDINGS AND ASSESSMENT DISTRICTS FOR CONDEMNATION PROCEEDINGS.

The General Assembly of North Carolina do enact:

Ch. 220, Public
Laws 1923,
amended, relative
to condemnation
proceedings and
assessment dis-
tricts therefor.

C. S. 2792,
thus amended.

Town of Greens-
boro and certain
counties excepted.

SECTION 1. That section nine of chapter two hundred and twenty, Public Laws of one thousand nine hundred and twenty-three, is hereby amended as follows, to-wit: By inserting after the word "body" in line eight thereof, and before the comma in said line, the following: "On either benefits or damages," and by adding the following after the word "trial" in line fifteen thereof: "before a jury on issues of fact relating either to damages or to benefits. *Provided, however,* that this act shall not apply to the City of Greensboro. *Provided further,* that this act shall not apply to any city, town or municipality in any of the following counties, that is to say: Stanly, Mitchell, Moore, Davidson, Hertford, Haywood, Madison, Rutherford, Halifax, Pender, Transylvania, Wake, Cleveland, Pitt, Rockingham, Buncombe, Harnett, Lincoln, Cabarrus, Watauga, Forsyth, Alexander and Nash.

Pending litigation
unaffected.

SEC. 2. *Provided* this act shall not apply to accrued actions or pending litigation.

Conflicting laws
repealed.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 8th day of April, 1931.

CHAPTER 259

AN ACT TO AMEND HOUSE BILL ONE THOUSAND THIRTY-TWO OF THE GENERAL ASSEMBLY OF THE STATE OF NORTH CAROLINA FOR THE YEAR ONE THOUSAND NINE HUNDRED THIRTY-ONE, BEING AN ACT ENTITLED "A BILL TO BE ENTITLED AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE, VOLUME THREE, OF THE CONSOLIDATED STATUTES, RELATING TO THE COURTS OF GASTON COUNTY," AS RATIFIED APRIL SECOND, ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. Amend House Bill number one thousand thirty-two, ratified April second, one thousand nine hundred thirty-one, by striking out all of section four of said act and inserting in lieu thereof the following:

H. B. No. 1032,
Public Laws 1931,
amended, relative
to terms of
Superior Court in
Gaston County.

"Section 4. That this act shall be in full force and effect from and after May first, one thousand nine hundred and thirty-one."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of April, A. D. 1931.

CHAPTER 260

AN ACT TO REPEAL CHAPTER TWO HUNDRED TWENTY-ONE OF THE PUBLIC LAWS OF NORTH CAROLINA, SESSION OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AND ACTS AMENDATORY THERE-TO.

The General Assembly of North Carolina do enact:

SECTION 1. That section four, substitute section eight thousand thirty-seven, chapter two hundred twenty-one of the Public Laws of one thousand nine hundred twenty-seven as amended by chapter three hundred thirty-four of the Public Laws of one thousand nine hundred twenty-nine, be and the same is hereby amended by substituting a colon for the period after the word "plaintiff" at the end of paragraph four of said substitute section and by adding the following: "*Provided, however,* the board of commissioners of any county or the

C. S. 8037; ch. 221,
Public Laws 1927;
and ch. 334, Pub-
lic Laws 1929,
amended, relative
to tax foreclosure
sales.

Payment of attorneys' fees in foreclosure actions.

Maximum, \$10.

No process tax to be charged.

Ch. 204, Public Laws 1929, amended.

Penalty on delinquent taxes reduced.

Law again amended.

Time of bringing foreclosure actions on certificates extended to December 1, 1931.

Holding present actions in abeyance.

Pending actions may be prosecuted to final judgment now.

governing body of any municipality shall employ an attorney to conduct such actions and shall fix his compensation which shall be paid out of the general fund and shall cause to be taxed in the bill of costs a fee which in no event shall exceed ten dollars (\$10.00) in each suit for foreclosure for the purpose of reimbursing the general fund for the compensation of said attorney, and: *Provided, further*, no process tax shall be taxed for the use of the State against the defendant in any action to foreclose a certificate of sale."

SEC. 2. That section one of chapter two hundred and four, Public Laws of one thousand nine hundred and twenty-nine, the same being an amendment to section eight thousand and thirty-seven of the Consolidated Statutes, be and the same is hereby amended by substituting the word "ten" for the word "twelve" in line six thereof, and by substituting the words "ten per centum" for the words "twelve per centum" in line ten of said section.

SEC. 3. That chapter two hundred and four of the Public Laws of one thousand nine hundred twenty-nine be and the same is hereby amended by striking out all of section four and inserting in lieu thereof the following:

"Section 4. Any person, corporation or firm, or the board of commissioners of any county or the governing body of any municipality holding a certificate of sale on which an action to foreclose has not been brought but according to the terms of chapter two hundred twenty-one of the Public Laws of one thousand nine hundred and twenty-seven as amended should have been brought, shall have until the first day of December, one thousand nine hundred thirty-one, to institute such action. This section and extension shall include all certificates executed for the sales prior to and including sales for the tax levy of the year one thousand nine hundred twenty-eight. The board of commissioners or the governing body of any county or municipality holding any certificate upon which action has been brought, but upon which final judgment of confirmation has not been rendered, may, by recorded resolution, cause such action to be held in abeyance until the first day of December, one thousand nine hundred thirty-one, and the court shall abide by such resolution: *Provided, however*, that where any action to foreclose has heretofore been instituted or brought for the collection of any tax certificate, prior to the ratification of this act, under the then existing laws, nothing herein shall prevent or prohibit the continuance and suing to completion any of said suit or suits under the laws existing at the time of institution of said action."

SEC. 4. That section eight thousand thirty-seven of the Consolidated Statutes, as reenacted by chapter two hundred twenty-one, Public Laws of one thousand nine hundred twenty-seven, be and the same is hereby amended by substituting the word "sixteen" for the word "fourteen" in line eleven of paragraph six thereof, and by substituting the word "twenty-four" for the word "eighteen" in line fifteen of said paragraph.

C. S. 8037,
amended.

Penalty on delin-
quent taxes re-
duced.

SEC. 5. That section two of chapter three hundred thirty-four, Public Laws of one thousand nine hundred twenty-nine, the same being an amendment to section eight thousand thirty-seven of the Consolidated Statutes as re-enacted by chapter two hundred twenty-one, Public Laws of one thousand nine hundred twenty-seven, be and the same is hereby amended by striking out all of said section after the word "thereof" in line nineteen and inserting in lieu thereof the following: "The person in whose name said real estate has been listed for taxation, together with the wife or husband, if married, shall be made defendants in said action and shall be served with process as in civil actions.

Law again
amended.

Party defendants
in tax foreclosure
sales.

"Notice, by posting at the courthouse door, shall be given to all other persons claiming any interest in the subject matter of the action to appear, present and defend their claims. Said notice shall describe the nature of the action and shall require such persons to set up their claims in six months from the date of the final appearance of the general advertisement of such notice as required herein, otherwise they shall be forever barred and foreclosed of any and all interest or claims in/or to the property or the proceeds received from the sale thereof. General advertisement shall be made of such notice by publication, which advertisement shall appear once a week for four successive weeks and shall contain substantially the following:

Notice to interested
persons.

Time within which
to set up claim.

Publication
of notice.

FORECLOSURE SUITS FOR TAXES

Form of notice.

ACTIONS INSTITUTED DURING THE MONTH OF

_____, 19_____.

Advertisement.

(First, second, third, or final)

Names of Plaintiffs. Names of Defendants. Township. Year
Taxes Delinquent.

The cost of the general advertisement shall be prorated and taxed against each defendant. Upon the return of the summons executed upon the taxpayer, his/her wife or husband, the court shall proceed to judgment without awaiting the six months allowed to other claimants. In case the action is prosecuted by the State, county or other municipality, no prosecu-

Prorating cost of
advertisement.

Prosecution bond not required of State or subdivisions.

Taxing of costs.

Fees allowed officers.

Conveyance of real estate sold.

Law again amended.

Filing of list of liens by lienholder with Registers of Deeds.

Contents of list.

Fee of 10 cents per name.

Recording of list in special book.

Contents of list in detail.

Cross-indexing of tax list.

Lienholders must then be made parties.

C. S. 8017, amended.

ing bond shall be required to be deposited or paid any officer; costs shall be taxed against the defendant or defendants as in other cases and after and when collected shall be paid to the officers entitled to receive the same: *Provided*, the fees allowed any officer shall not exceed one-half such fees allowed in other civil actions. The deed which shall be made to the purchaser as hereinafter provided for, shall convey the real estate to the purchaser in fee simple free from any and all claims or interest of the taxpayer his/her wife or husband or of any other person."

SEC. 6. That article fourteen of chapter one hundred thirty-one of the Consolidated Statutes be and the same is hereby amended by inserting the following section:

"8037-b. Between the first day of December and the first day of May after taxes are due, any lien holder or interested party may file a list with the register of deeds containing the names of taxpayers on whose property a lien or interest is held showing such information with respect to each of such taxpayers as is hereinafter required to be recorded by said register of deeds. Such list shall be accompanied by a fee of ten cents for each name contained therein and may be filed with the register of deeds by registered mail with a return receipt requested therefor. It shall thereupon be the duty of the register of deeds to record such list in a book designated as 'Record of Taxes for Mortgagees' and such record shall contain with respect to each taxpayer included in such list as filed the following:

The date when the list was filed,

The name of the taxpayer,

The name and address of the lien holder or other interested party,

The book and page in his office wherein such lien or liens are recorded, and

If said property is subject to taxes of a municipality, the name of such municipality.

"The register of deeds shall keep a cross-index of such 'Records of Taxes for Mortgagees' and in any action to foreclose a certificate of sale, all lien holders or other interested parties having filed a list as provided herein and if such list contains the name of the defendant in the action, shall be made parties to said action and the cost of the service of the summons shall be taxed against the lien holder. The rights of such lien holders shall not be affected unless made parties to the action."

SEC. 7. That chapter one hundred thirty-one of the Consolidated Statutes be and the same is hereby amended by strik-

ing out all of section eight thousand seventeen and by inserting in lieu thereof the following:

"8017. It shall be the duty of the sheriff or tax collector of a county or municipality, immediately after the sale of land for taxes, to prepare a book containing a list of the names of all persons whose land has been sold for taxes showing the names of each delinquent taxpayer, the amount of taxes, penalty, cost of sale, the total amount of the certificate of sale and the name of the purchaser. If the county or municipality become the purchaser under the provisions of law, he shall record the fact in such book. The sheriff or tax collector shall certify such book and file the same in the office of register of deeds and said register of deeds shall keep and preserve said book. Said book and record of certificates of sale shall be sufficient notice to lien holders and other parties interested in the property sold for taxes. Any delinquent taxpayer, lien holder or party interested in said property may, upon presentation to the register of deeds of the certificates of sale marked paid and signed by the proper collecting officer, cause the register of deeds upon payment of a fee of ten cents to make an entry on said record giving the amount paid, the description of the property, whether in whole or a part thereof, and by whom said taxes were paid. Where the word 'sheriff' appears in this act, it shall mean 'the sheriff or tax collector of each county,' or, 'the tax collector of each city or town.' "

SEC. 8. That this act shall not affect pending litigation, nor contracts made by the county commissioners with attorneys prior to the passage of this act.

SEC. 9. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 10. This act shall apply to all taxes and tax certificates up to and including the nineteen and twenty-nine levy but subject to pending litigation and contracts with attorneys as above set out in section eight and subject to section seven of chapter two hundred four, laws of one thousand nine hundred twenty-nine.

SEC. 11. Nothing in this act shall affect pending actions brought by any holder of a tax certificate other than a county, city or town.

SEC. 12. That this act shall be in full force and effect from and after its ratification.

Ratified this the 8th day of April, A. D. 1931.

Tax collectors to keep record of lands sold for taxes.

Contents of record.

To be filed in office of register of deeds.

Constitutes notice to lienholders.

Entering record of tax payments.

Definitions.

Pending litigation and contracts unaffected.

Conflicting laws repealed.

Application of Act.

Pending actions unaffected.

CHAPTER 261

AN ACT TO CREATE IN THE GOVERNOR'S OFFICE A
DIVISION OF PURCHASE AND CONTRACT AND TO
PRESCRIBE THE POWERS AND DUTIES THEREOF.

The General Assembly of North Carolina do enact:

Creation of
Division of Pur-
chase and Con-
tract; Director.

SECTION 1. There is hereby created in the Governor's office a division to be known as the Division of Purchase and Contract, which division shall be under the supervision and control, subject to provisions of this act, of a Director of Purchase and Contract.

Definitions.

Wherever "Advisory Budget Commission" appears in this bill, add "or the Commission of Personnel." Wherever the words "Standardization Commission" appears, strike out the same and insert in lieu thereof "Commission on Personnel." *Provided* this amendment shall obtain if and when the bill creating a Commission on Personnel becomes a law; and this proviso shall apply to the appointment of the Director of Personnel as provided in amendment adopted as to this bill devolving on the Commission on Personnel.

Power and
authority of
Director.

SEC. 2. The Director of Purchase and Contract provided for in this act shall have power and authority, and it shall be his duty, subject to the provisions of this act:

Contract for sup-
plies, etc., by com-
petitive bidding.

(a) To canvass all sources of supply, and to contract for the purchase of all supplies, materials and equipment required by the State Government, or any of its departments, institutions or agencies under competitive bidding in the manner hereinafter provided for.

Adoption of stand-
ard specifications.

(b) To establish and enforce standard specifications which shall apply to all supplies, materials and equipment, purchased or to be purchased for the use of the State Government for any of its departments, institutions or agencies.

Contract for
services of public
utilities.

(c) To purchase or contract for all telephones, telegraph, electric light power, postal and any and all other contractual services and needs of the State Government, or any of its departments, institutions, or agencies; or in lieu of such purchase or contract to authorize any department, institution or agency to purchase or contract for any or all such services.

Renting and leas-
ing of necessary
buildings, etc.

(d) To rent or lease all grounds, buildings, offices, or other space required by any department, institution, or agency of the State Government: *Provided*, this shall not include temporary quarters for State Highway field forces or convict camps, or temporary places of storage for road materials.

Exception.

Supervision over
storerooms.

(e) To have general supervision of all storerooms and stores operated by the State Government, or any of its departments, institutions or agencies; to provide for transfer and/or

exchange to or between all State Departments, institutions and agencies, or to sell all supplies, materials and equipment which are surplus, obsolete or unused; and to maintain inventories of all fixed property and of all moveable equipment, supplies and materials belonging to the State Government, or any of its departments, institutions or agencies.

Exchanging of supplies.
Sale of surplus.
Inventories.

(f) To make provision for and to contract for all State printing, including all printing, binding, paper stock and supplies or materials in connection with the same.

Contract for State printing.

SEC. 3. All rights, powers, duties and authority relating to State printing, or to the purchase of supplies, materials and equipment now imposed upon and exercised by the State Printing Commission, and/or the Commissioner of Labor and Printing and/or any other State department, institution, or agency under the several statutes relating thereto, are hereby transferred to the Director of Purchase and Contract and all said rights, powers, duty and authority are hereby imposed upon and shall hereafter be exercised by the Director of Purchase and Contract under the provisions of this act.

Certain contractual powers exercised by other departments transferred to new Director.

SEC. 4. It shall be the duty of all departments, institutions, or agencies of the State Government to furnish to the Director of Purchase and Contract when requested, and on blanks to be approved by him, tabulated estimates of all supplies, materials and equipment needed and required by such department, institution or agency for such periods in advance as may be designated by the Director of Purchase and Contract.

Reports to Director required of all agencies as to needs.

SEC. 5. The Director of Purchase and Contract shall compile and consolidate all such estimates of supplies, materials and equipment needed and required by all State Departments, institutions and agencies to determine the total requirements for any given commodity. If the total requirements of any given commodity will involve an expenditure in excess of two thousand dollars, sealed bids shall be solicited by advertisement in a newspaper of State-wide circulation at least once and at least ten days prior to the date fixed for opening of the bids and awarding of the contract: *Provided*, other methods of advertisement may be adopted by the Division of Purchase and Contract, with the approval of the Advisory Budget Commission, when such other method is deemed more advantageous for the particular item to be purchased. Regardless of the amount of the expenditure, it shall be the duty of the Director of Purchase and Contract to solicit bids direct by mail from reputable sources of supply. Except as otherwise provided for in this act, all contracts for the purchase of supplies, materials or equipment made under the provisions of this act shall wherever possible be based on competitive bids and shall

Consolidation of estimates by Director.

Sealed bids solicited if purchase is over \$2,000.

Advertisement for bids.

Solicitation of bids by mail regardless of amount.

Awarding of contract.

Basis of awarding.

Rules and regulations of competitive bidding.

Recording of bids.

Opening of bids publicly.

Bond required of successful bidder.

Certification of contract awards to agencies.

Requisitioning for supplies by agencies.

Unlawful to purchase other than through sources certified.

be awarded to the lowest responsible bidder, taking into consideration the quality of the articles to be supplied, their conformity with the standard specifications which have been established and prescribed, the purpose for which said articles are required, the discount allowed for prompt payment, the transportation charges, and the date or dates of delivery specified in the bid. Competitive bids on such contracts shall be received in accordance with rules and regulations to be adopted by the Director of Purchase and Contract with the approval of the Advisory Budget Commission, which rules and regulations shall prescribe among other things the manner, time and place for proper advertisement for such bids, indicating the time and place when such bids will be received, the articles for which such bids are to be submitted and the standard specifications prescribed for such articles, the amount or number of the articles desired and for which the bids are to be made and the amount, if any, of bonds or certified checks to accompany the bids. Any and all bids received may be rejected. Each and every bid conforming to the terms of the advertisement herein provided for, together with the name of the bidder, shall be entered on the records, and all such records with the name of the successful bidder indicated thereon shall, after the award or letting of the contract, be open to public inspection. Bids shall be opened in public and in the presence of at least three members of the Advisory Budget Commission, who, together with the Director of Purchase and Contract, shall canvass the said bids and act as a board of award thereon. A bond for the faithful performance of any contract may be required of the successful bidder in the discretion of the Director of Purchase and Contract. After the contracts have been awarded, the Director of Purchase and Contract shall certify to the several departments, institutions and agencies of the State Government the sources of supply and the contract price of the various supplies, materials and equipment so contracted for.

SEC. 6. After sources of supply have been established by contract under competitive bidding and certified by the Director of Purchase and Contract to the said departments, institutions and agencies as herein provided for, it shall be the duty of all departments, institutions and agencies to make requisition on blanks to be approved by the Director of Purchase and Contract, for all supplies, materials and equipment required by them upon the sources of supply so certified, and, except as herein otherwise provided for, it shall be unlawful for them, or any of them, to purchase any supplies, materials or equipment from other sources than those certified by the

Director of Purchase and Contract. One copy of such requisition shall be sent to the Director of Purchase and Contract when the requisition is issued.

SEC. 7. Unless otherwise ordered by the Director of Purchase and Contract, with the approval of the Advisory Budget Commission, the purchase of supplies, materials and equipment through the Director of Purchase and Contract shall not be mandatory in the following cases:

(a) Technical instruments and supplies and technical books and other printed matter on technical subjects; also manuscripts, maps, books, pamphlets and periodicals for the use of the State Library or any other library in the State supported in whole or in part by State funds.

(b) Perishable articles and such as fresh vegetables, fresh fish, fresh meat, eggs and milk: *Provided*, that no other article shall be considered perishable within the meaning of this clause, unless so classified by the Director of Purchase and Contract, with the approval of the Advisory Budget Commission.

All purchases of the above articles made directly by the departments, institutions and agencies of the State Government shall wherever possible be based on at least three competitive bids. Whenever an order or contract for such articles is awarded by any of the departments, institutions and agencies of the State Government a copy of such order or contract, together with a record of the competitive bids upon which it was based, shall be forwarded to the Director of Purchase and Contract.

SEC. 8. In case of any emergency arising from any unforeseen causes, including delay by contractors, delay in transportation, breakdown in machinery, or unanticipated volume of work, the Director of Purchase and Contract shall have power to purchase in the open market any necessary supplies, materials or equipment for immediate delivery to any department, institution or agency of the State Government. A report on the circumstances of such emergency and his transactions thereunder shall be transmitted in writing by the Director of Purchase and Contract to the Advisory Budget Commission at its next meeting and shall be entered in the minutes of the Commission.

SEC. 9. Whenever any department, institution or agency of the State Government, required by this act and the rules and regulations adopted pursuant thereto applying to the purchase of supplies, materials, or equipment through the Director of Purchase and Contract shall contract for the purchase of such supplies, materials, or equipment contrary to the

Certain purchasers excepted from provisions of Act.

Technical supplies.

Perishable articles.

Classification of such articles.

Such articles must be based on at least three competitive bids.

Copy of contract for above articles to be filed with Director.

Purchase of articles in certain emergencies.

Report to Director of such transactions.

Contracts for supplies contrary to provisions of Act made void.

Person so offending personally liable for cost thereof.

Preference given to North Carolina products.

Preference to articles manufactured by State agencies.

Other duties of Director.

Monthly reports required of agencies as to stocks.

Distribution and storage of supplies.

Inspections.

Emergency purchases.

Miscellaneous matters.

Appointment by Governor of Standardization Committee.

provisions of this act or the rules and regulations made hereunder, such contract shall be void and of no effect. If any such department, institution or agency purchases any supplies, materials, or equipment contrary to the provisions of this act or the rules and regulations made hereunder, the executive officer of such department, institution or agency shall be personally liable for the costs thereof, and if such supplies, materials, or equipment are so unlawfully purchased and paid for out of State moneys, the amount thereof may be recovered in the name of the State in an appropriate action instituted therefor.

SEC. 10. The Director of Purchase and Contract shall in the purchase of and/or in the contracting for supplies, materials, equipment, and/or printing give preference as far as may be practicable to materials, supplies, equipment and/or printing manufactured or produced in North Carolina: *Provided, however*, that in giving such preference no sacrifice or loss in price or quality shall be permitted: and, *Provided further*, that preference in all cases shall be given to surplus products or articles produced and manufactured by other State departments, institutions, or agencies which are available for distribution.

SEC. 11. The Director of Purchase and Contract, with the approval of the Advisory Budget Commission, may adopt, modify, or abrogate rules and regulations covering the following purposes, in addition to those authorized elsewhere in this act:

(a) Requiring monthly reports by State departments, institutions or agencies of stocks of supplies and materials and equipment on hand and prescribing the form of such reports.

(b) Prescribing the manner in which supplies, materials and equipment shall be delivered, stored and distributed.

(c) Prescribing the manner of inspecting deliveries of supplies, materials and equipment and making chemical and/or physical tests of samples submitted with bids and samples of deliveries to determine whether deliveries have been made to the departments, institutions or agencies in compliance with specifications.

(d) Prescribing the manner in which purchases shall be made by the Director of Purchase and Contract in all emergencies as defined in section eight of this act.

(e) Providing for such other matters as may be necessary to give effect to the foregoing rules and the provisions of this act.

SEC. 12. It shall be the duty of the Governor to appoint a standardization committee to consist of seven members as follows: The Director of Purchase and Contract, who shall

be Chairman of said Committee; an engineer from the State Highway Commission to be appointed by the Governor upon the recommendation of the Chairman of the State Highway Commission; a representative of the State educational institutions to be appointed by the Governor, a representative of the State Departments to be appointed by the Governor, a representative of the State Charitable and Correctional Institutions to be appointed by the Governor, and two members of the Advisory Budget Commission to be designated by the Governor. Four members of said committee shall constitute a quorum for the transaction of business, or the performance of any duties imposed upon the committee by this act. The Committee shall meet at such time, or times, as it shall by rule or regulation prescribe, but it may meet at other times at the call of the Chairman. The Committee shall keep official minutes and such minutes shall be open to public inspection. It shall be the duty of the Standardization Committee to formulate, adopt, establish and/or modify standard specifications applying to State contracts. In the formulation, adoption and/or modification of any standard specifications, the Standardization Committee shall seek the advice, assistance and coöperation of any State department, institution or agency to ascertain its precise requirements in any given commodity. Each specification adopted for any commodity shall in so far as possible satisfy the requirements of the majority of the State departments, institutions or agencies which use the same in common. After its adoption each standard specification shall until revised or rescinded apply alike in terms and effect, to every State purchase of the commodity described in such specifications. In the preparation of any standard specifications the Standardization Committee shall have power to make use of any State laboratory for chemical and physical tests in the determination of quality.

SEC. 13. Nothing in this act shall be construed as amending or repealing section seven thousand two hundred and ninety-six of the Consolidated Statutes as amended by chapter thirty-nine Public Laws of one thousand nine hundred and twenty-nine, relating to the printing of the Supreme Court Reports, or in any way changing or interfering with the method of printing or contracting for the printing of the Supreme Court Reports as provided for in said section.

SEC. 14. The Director of Purchase and Contract shall be appointed by the Governor, who shall fix his compensation subject to the approval of the Advisory Budget Commission. The Director shall have had at least two years experience in buying supplies, materials and equipment for governmental

Personnel.

Quorum.

Meetings.

Minutes.

Duty of adopting standard specifications for supplies.

Application of standard specifications.

Law applicable to printing Supreme Court Reports not affected.

Appointment of Director and compensation.

Qualifications.

- agencies, or for a private concern or corporation. He shall serve at the pleasure of the Governor and he shall have authority to employ such assistants as he shall deem necessary and fix their compensation, subject to the approval of the Salary and Wage Commission or such other department or agency as the duties of the Salary and Wage Commission shall be transferred to by law. The Director shall give such bond for the faithful performance of his duties as shall be fixed by the Governor.
- Assistants.**
- Bond of Director.**
- Financial interest of officers in sources of supply prohibited.**
- SEC. 15.** Neither the Director of Purchase and Contract, nor any assistant of his, nor any member of the Advisory Budget Commission, nor of the Standardization Committee shall be financially interested, or have any personal beneficial interest, either directly or indirectly, in the purchase of, or contract for, any materials, equipment or supplies, nor in any firm, corporation, partnership or association furnishing any such supplies, materials, or equipment to the State Government, or any of its departments, institutions or agencies, nor shall such Director, assistant, or member of the Commission or Committee accept or receive, directly or indirectly, from any person, firm or corporation to whom any contract may be awarded, by rebate, gifts or otherwise, any money or anything of value whatsoever, or any promise, obligation or contract for future reward or compensation. Any violation of this section shall be deemed a felony and shall be punishable by fine or imprisonment, or both. Upon conviction thereof, any such Director, assistant or member of the Commission or Committee shall be removed from office.
- Acceptance of bribes made felony.**
- Punishment.**
- Conflicting laws repealed.**
- SEC. 16.** That all laws and clauses of laws in conflict with the provisions of this act, in so far as they conflict herewith, are hereby repealed, but nothing in this act shall be construed as repealing, amending or in any way changing any of the provisions of chapter one hundred, Public Laws of one thousand nine hundred and twenty-nine, known as the Executive Budget Act.
- Executive Budget Act unaffected.**
- Date Act is effective.**
- SEC. 17.** This act shall be in force and effect from and after April first, one thousand nine hundred and thirty-one, except as to the provisions of section six, seven, eight, and nine, which said sections and provisions thereof shall be in force and effect after July first, one thousand nine hundred and thirty-one.

Ratified this the 10th day of April, A. D. 1931.

CHAPTER 262

AN ACT TO SUBMIT A PROPOSED AMENDMENT TO THE CONSTITUTION OF NORTH CAROLINA TO PROTECT INSURANCE FOR WIVES AND CHILDREN FROM CREDITORS DURING LIFE OF INSURED.

The General Assembly of North Carolina do enact:

SECTION 1. That there shall be submitted to the Electorate of North Carolina at the next general election for State officers a proposition to amend the Constitution of this State, article ten, section seven (7), and it shall be the duty of the Board of Elections to cause ballots and proper boxes to be prepared to that end and purpose, which ballots shall read "For Amendment to Constitution to Protect Insurance for Widows and Children Against Creditors of Insured," and ballots on which shall be written "Against Constitutional Amendment to Protect Insurance for Widows and Children Against Creditors of Insured."

Art. 10, sec. 7, Constitution, amended, protecting life insurance of an insolvent for wife and children.

Election and ballots.

SEC. 2. That if a majority of the votes cast shall be "For Amendment to Constitution to Protect Insurance for Widows and Children Against Creditors of Insured," then, and in that event, article ten, section seven (7), of the Constitution of this State shall be, and become amended as follows, at the end thereof, to-wit:

Amendment set out.

"And the policy shall not be subject to claims of creditors of the insured during the life of the insured, if the insurance issued is for the sole use and benefit of the wife and/or children."

SEC. 3. That said election shall be held and the votes returned, compared, counted and canvassed and the result announced under the same rules and regulations enforced at the general election of the year one thousand nine hundred and thirty-two for returning, comparing and counting votes for Governor; and if a majority of the votes be in favor of the amendment, it shall be the duty of the Governor of the State to certify said amendment under the seal of the State to the Secretary of State who shall enroll the said amendment among the public records of his office.

Canvassing of returns.

Certification of result.

SEC. 4. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1931.

CHAPTER 263

AN ACT TO REFUND SAM LAWRENCE AND COMPANY AND LAWRENCE STONE AND GRAVEL COMPANY INCOME TAX PAYMENTS ERRONEOUSLY PAID TO THE STATE OF NORTH CAROLINA WHICH SHOULD HAVE BEEN PAID TO THE STATE OF SOUTH CAROLINA AMOUNTING IN THE TOTAL PRINCIPAL TO THE SUM OF THREE THOUSAND SEVEN HUNDRED AND SIXTY-TWO DOLLARS AND SIXTY-ONE CENTS.

Preamble: Erroneous payment to State of income taxes for certain years by Sam Lawrence and Company and Lawrence Stone and Gravel Company.

Payment should have been made to South Carolina.

Whereas, heretofore for the calendar years one thousand nine hundred and twenty-one, one thousand nine hundred and twenty-two, and the first half of one thousand nine hundred and twenty-three the individual partners owning and operating a sand and gravel business in the States of North Carolina and South Carolina under the name of Sam Lawrence and Company erroneously paid to the State of North Carolina the sum of two thousand two hundred and eleven dollars and ten cents (\$2,211.10) as income taxes which should have been paid to the State of South Carolina on the proportion of the business done in that State and which must now be paid by said partners to said State; and,

Whereas, the Lawrence Stone and Gravel Company, a North Carolina Corporation, for the last half of the year one thousand nine hundred and twenty-three paid as income taxes to the State of North Carolina the sum of one thousand and thirty-nine dollars and two cents (\$1,039.02) which should have been paid to the State of South Carolina on the proportion of the business done by said corporation in said State; and,

Whereas, said payments were made to the State of North Carolina by the individuals comprising said partnership and by the said corporation entirely through error since both the partnership and the corporation were resident in the City of Raleigh and State of North Carolina and believed that all of their and its income taxes were due to be paid to the State of North Carolina, and consequently, the State of North Carolina has been since the making of said payments through error, the beneficiary financially of this error to the extent of three thousand seven hundred and sixty-two dollars and sixty-one cents (\$3,762.61),

Total erroneously paid, \$3,762.61.

The General Assembly of North Carolina do enact:

State Auditor and Treasurer directed to refund such taxes.

SECTION 1. That the Auditor of the State of North Carolina is hereby authorized and directed to issue a warrant in the name of the State of North Carolina, drawn on the Treasurer of said State in favor of Lawrence Stone and

Gravel Company in its own right and as successor to the partnership of Sam Lawrence and Company for the sum of three thousand seven hundred and sixty-two dollars and sixty-one cents (\$3,762.61) and that the Treasurer of the State of North Carolina be and he is hereby authorized and directed to pay said warrant out of the general fund of the State of North Carolina.

SEC. 2. That this act shall be in effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1931.

CHAPTER 264

AN ACT TO AMEND SECTION FOUR HUNDRED EIGHTY OF THE CONSOLIDATED STATUTES, AS AMENDED, SO AS TO EXTEND THE TIME FOR ISSUING ALIAS OR PLURIES SUMMONS IN TAX SUITS.

The General Assembly of North Carolina do enact:

SECTION 1. That section four hundred eighty of the Consolidated Statutes, as amended by section two of chapter two hundred thirty-seven of the Public Laws of one thousand nine hundred twenty-nine, be further amended by adding at the end thereof the following: "*Provided, however, that in case of tax suits brought under the provisions of Consolidated Statutes, section eight thousand thirty-seven, as amended, an alias or pluries summons may be sued out at any time within two years after the issuance of the original summons, whether any intervening alias or pluries summons has heretofore been issued or not, and after the issuance of such alias or pluries summons, the chain of summonses may be kept up as in any other action.*"

C. S. 480,
amended.
Alias or pluries
summons per-
mitted in tax suits
within two years.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 10th day of April, A. D. 1931.

CHAPTER 265

AN ACT AUTHORIZING RECEIVERS AND TRUSTEES TO FORECLOSE DEEDS OF TRUST AND MORTGAGES UNDER COURT ORDERS AND VALIDATING SUCH FORECLOSURES AND SALES.

The General Assembly of North Carolina do enact:

Receivers and trustees of insolvent mortgagees or trustees in deeds of trust authorized to foreclose instruments under order of court.

SECTION 1. That where real estate has been conveyed by mortgage deed, or deed of trust to any corporation in this State authorized to accept such conveyance for the purpose of securing the notes or bonds of the grantor, and such corporation thereafter shall be placed in the hands of a receiver or trustee in properly instituted court proceedings, then such receiver or trustee under and pursuant to the orders and the decrees of the said court or other court of competent jurisdiction may sell such real property pursuant to the orders and the decrees of the said court or may foreclose and sell such real property as provided in such mortgage deed, or deed of trust, pursuant to the orders and decrees of such court.

All sales subject to orders of court.

SEC. 2. That all such sales shall be made as directed by the court in the cause in which said receiver is appointed or the said trustee elected, and for the satisfaction and settlement of such notes and bonds secured by such mortgage deed or deed of trust or in such other actions for the sales of the said real property as the said receiver or trustee may institute and all pursuant to the orders and decrees of the court having jurisdiction therein.

Sales heretofore made validated.

SEC. 3. That all sales of real property heretofore made by such receiver or trustee of and pursuant to the orders of the courts of competent jurisdiction in such cases, be and the same are hereby validated.

Pending litigation unaffected.

SEC. 4. That this act shall not apply to any litigation pending at the time of the ratification of this act growing out of any such sales.

Conflicting laws repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1931.

CHAPTER 266

AN ACT AMENDING HOUSE BILL NUMBER THREE HUNDRED ONE, RELATING TO INVESTIGATION OF COASTS, PORTS AND WATERWAYS RATIFIED MARCH NINETEENTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number three hundred one, entitled an act providing for investigation of the Coasts, Ports and Waterways of North Carolina be amended as follows: By placing a period after the word "duties" in line fourteen of section one of said act and by striking out the remaining words of said section as follows: "*Provided*, that no funds of the State of North Carolina shall be expended under the provisions of this act."

H. B. No. 301,
Public Laws 1931,
amended,
relative to investi-
gation of coasts,
ports and water-
ways.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, A. D. 1931.

CHAPTER 267

AN ACT TO AMEND SENATE BILL NUMBER TWO HUNDRED SEVEN, RATIFIED MARCH SIXTEENTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, OF THIS SESSION OF THE GENERAL ASSEMBLY, BEING ENTITLED "A BILL TO BE ENTITLED AN ACT REGULATING SALES OF REAL AND PERSONAL PROPERTY BY RECEIVERS."

The General Assembly of North Carolina do enact:

SECTION 1. Amend line one of section two of said act so as to insert the word "by" after the word "made" and before the letter "a," so as to make the first line of section two of said act to read as follows:

S. B. No. 207,
Public Laws 1931,
amended, relating
to sales made by
receivers.

"Section 2. That any sale made by a receiver may be."

SEC. 2. That all laws and clauses of laws in conflict with this act be and they are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 13th day of April, A. D. 1931.

CHAPTER 268

AN ACT TO PROVIDE FOR COOPERATION WITH THE UNITED STATES BUREAU OF FISHERIES IN FISH CULTURAL OPERATIONS AND SCIENTIFIC INVESTIGATIONS IN THE WATERS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Fish cultural operations by U. S. Commissioner of Fisheries allowed in State.

SECTION 1. The United States Commissioner of Fisheries and his duly authorized agents are hereby granted the right to conduct fish cultural operations and scientific investigations in the several waters of North Carolina and to erect such fish hatcheries and fish propagating plants as are duly authorized by the Congress of the United States at such times as may be considered necessary and proper by said commissioner and his agents, any laws of the State to the contrary notwithstanding.

SEC. 2. This law shall be in effect from and after its date of ratification.

Ratified this the 13th day of April, A. D. 1931.

CHAPTER 269

AN ACT TO AMEND THE LOCAL GOVERNMENT ACT, THE SAME BEING SENATE BILL NUMBER ONE HUNDRED SIXTY-TWO, OF THE SESSION OF ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

S. B. No. 162,
Public Laws 1931,
amended, Local
Government Act.

SECTION 1. That section seventy of the Local Government Act of one thousand nine hundred thirty-one be and the same is hereby amended by inserting before the words "certified public accountant" in the first proviso thereof the words "registered public accountant under chapter two hundred and sixty-one of the Public Acts of one thousand nine hundred and twenty-five, or."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act shall be and the same are hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1931.

CHAPTER 270

AN ACT TO MAKE APPLICABLE TO ALAMANCE COUNTY THE PROVISIONS OF HOUSE BILL NUMBER TWO HUNDRED FIFTY-EIGHT RATIFIED MARCH NINTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, AND ENTITLED "AN ACT TO AUTHORIZE BOARDS OF COMMISSIONERS TO ESTABLISH COUNTY COURTS WITH CRIMINAL JURISDICTION."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number two hundred and fifty-eight entitled "An act to authorize boards of commissioners to establish county courts with criminal jurisdiction" and ratified March ninth, one thousand nine hundred and thirty-one, be amended by striking out the word "Alamance" in section twenty-one of said act.

H. B. No. 258, Public Laws 1931, amended, making County Criminal Court Act applicable to Alamance County.

SEC. 2. That Alamance County be included within the provisions of the said act.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1931.

CHAPTER 271

AN ACT FIXING ADDITIONAL TERMS OF THE SUPERIOR COURTS IN THE COUNTIES OF DUPLIN AND LENOIR IN THE SIXTH JUDICIAL DISTRICT.

The General Assembly of North Carolina do enact:

SECTION 1. That in addition to the terms of the Superior Court now fixed and provided by law for the County of Duplin, there shall be held for the County of Duplin a one week term for the trial of criminal and civil cases, beginning on the twelfth Monday after the first Monday in March; and a one week term for the trial of civil cases only, beginning on the thirteenth Monday after the first Monday in March.

C. S. 1443, amended, relative to terms of Superior Court in Duplin County.

SEC. 2. That the term of court of one week for the trial of criminal cases in Lenoir County, now fixed by law to convene on the eleventh Monday after the first Monday in March, shall hereafter be held the week beginning on the sixteenth Monday after the first Monday in March.

Terms of Court in Lenoir County.

Additional terms
in Lenoir County.

SEC. 3. That in addition to the terms of the Superior Court now fixed and provided by law for the County of Lenoir, there shall be held for the County of Lenoir a two weeks' term of court for the trial of civil cases only, beginning on the tenth Monday after the first Monday in March; and a one week term of court for the trial of civil cases only, beginning on the third Monday after the first Monday in September.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 5. This act shall be in force from and after its ratification.

Ratified this the 13th day of April, A. D. 1931.

CHAPTER 272

AN ACT OFFICIALLY NAMING THE NEW STATE HIGHWAY BRIDGE ACROSS NEUSE RIVER, ABOUT ONE-HALF MILE BELOW THE CITY OF KINSTON, THE LAROQUE BRIDGE.

Preamble: Death
of Walter D.
LaRoque.

Whereas, Walter D. LaRoque, who was born on December thirtieth, one thousand eight hundred and seventy-eight, and died on July fifth, one thousand nine hundred and thirty, was instrumental in both launching and carrying on the good roads movement in Lenoir County and was most helpful thereto in other sections of the State. *Now, therefore;*

The General Assembly of North Carolina do enact:

Neuse River
bridge near
Kinston named
in his honor.

SECTION 1. That the concrete bridge across Neuse River and in Lenoir County, about one-half mile below the City of Kinston, which bridge was completed in the year one thousand nine hundred and thirty-one, and which is located about three hundred feet above the first steel bridge ever built across Neuse River and which was built in one thousand eight hundred and eighty-four by the Lenoir County Commissioners comprised of the following: L. Harvey, Wm. H. West, A. W. Whitfield, J. L. Kennedy and M. H. Wooten, be and it is hereby officially named, The LaRoque Bridge, in honor and memory of Walter D. LaRoque above named.

Marker to be
erected by State
Highway Com-
mission.

SEC. 2. That the State Highway Commission shall place upon said bridge, an appropriate marker or plate, bearing the following: "This Bridge erected by the State in one thousand nine hundred and thirty-one (1931) was, by the one thousand nine hundred and thirty-one General Assembly, named 'The LaRoque Bridge,' in honor and memory of Walter

Inscription.

D. LaRoque who was born December thirtieth, one thousand eight hundred and seventy-eight, and died July fifth, one thousand nine hundred and thirty."

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1931.

CHAPTER 273

AN ACT TO AMEND THE DRAINAGE ACT, BEING THE ACT EMBRACED WITHIN SECTIONS FIVE THOUSAND TWO HUNDRED SIXTY TO FIVE THOUSAND THREE HUNDRED EIGHTY-TWO, BOTH INCLUSIVE, OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AS AMENDED, RELATING TO THE TIME FOR SALE OF LAND FOR FAILURE TO PAY DRAINAGE ASSESSMENT.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand three hundred sixty-one of Consolidated Statutes, Volume Two, being a part of the Drainage Act, be and the same is hereby amended by striking out all of said section after the word "delinquent" in line eight, and before the word "The" in line fifteen and inserting in lieu thereof the following:

"The sale of lands for failure to pay such assessments shall be made at the courthouse door of the county in which the lands are situated, between the hours of ten o'clock in the forenoon and four o'clock in the afternoon of any date except Sunday or another legal holiday, which may be designated by the Board of Drainage Commissioners. That after any such sale date has been designated by the Board of Drainage Commissioners, if for any necessary cause the sale cannot be made on that date, the sale may be continued from day to day for not exceeding four days, or the lands may be re-advertised and sold on any day which the Board of Drainage Commissioners may or shall designate during the same hours and without any order being obtained therefor during the same calendar year. Nothing in this section shall be construed to require any order from any court for any sale or resale held hereunder."

SEC. 2. That this amendment shall have the same force and effect from and after its ratification as if it had been ratified and enacted prior to the first day of January, one thousand nine hundred and twenty-nine, and no sale of drainage lands held under the provisions of section five thousand

C. S. 5361,
amended, Drain-
age Act.

Details of sale of
lands for failure
to pay drainage
assessments.

Postponement of
sale date.

No court order
necessary.

Act retroactive as
to validating
certain sales
already made.

three hundred sixty-one shall be deemed or declared void by reason of the fact that they may not have been held on the day specified in section five thousand three hundred sixty-one of the Consolidated Statutes prior to this amendment.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1931.

CHAPTER 274

AN ACT TO AMEND CHAPTER ONE HUNDRED AND TWENTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, THE SAME BEING KNOWN AS "THE WORKMEN'S COMPENSATION ACT."

The General Assembly of North Carolina do enact:

Ch. 120, Public Laws 1929, amended, Workmen's Compensation Act.

SECTION 1. That chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-nine, be and is hereby amended as follows:

Counties, school districts may except selves from operation of Act.

Amend section eight by changing the period at the end of said section to a semicolon, and by adding after such semicolon the following: "*Provided, however,* that any county or special school district may, at its option, by action of the governing body of such county or school district at a regular meeting of such governing body, exempt itself entirely from the operation of this act: *Provided, however,* that such action on the part of such governing body shall not become effective until thirty days after such action is taken, and notice thereof filed with the Industrial Commission: and, *Provided further,* that such action on the part of any county or special school district exempting itself from the operation of this act shall not have the effect of relieving such county or school district in any degree from any liability against such county or school district already accrued prior to the taking of such action, or accruing during the said thirty-day period after the taking of such action."

Notice to be given.

Existing liabilities unaffected.

Law again amended.

Exemption of sheriffs.

SEC. 2. Amend section seventeen by adding at the end thereof the following: "*Provided, however,* that any sheriff may exempt himself and any and all deputies appointed by him from the provisions of this act by notice in writing to the Industrial Commission, such notice to be made on forms prescribed by the Industrial Commission."

SEC. 4. Amend section twenty-five by striking out all of said section and by substituting therefor the following:

Law again amended.

"Section 25. Medical, surgical, hospital, and other treatment, including medical and surgical supplies as may reasonably be required, for a period not exceeding ten weeks from date of injury to effect a cure or give relief and for such additional time as in the judgment of the commission will tend to lessen the period of disability, and in addition thereto such original artificial members as may be reasonably necessary at the end of the healing period shall be provided by the employer. In case of a controversy arising between the employer and employee relative to the continuance of medical, surgical, hospital, or other treatment, the Industrial Commission may order such further treatments as may in the discretion of the commission be necessary.

Medical treatment.

Artificial members.

Arbitration of controversies by Commission.

"The commission may at any time upon the request of an employee order a change of treatment and designate other treatment suggested by the injured employee subject to the approval of the commission, and in such a case the expense thereof shall be borne by the employer upon the same terms and conditions as hereinbefore provided in this section for medical and surgical treatment and attendance.

Ordering change of treatments.

Expense on employer.

"The refusal of the employee to accept any medical, hospital, surgical, or other treatment when ordered by the Industrial Commission, shall bar said employee from further compensation until such refusal ceases, and no compensation shall at any time be paid for the period of suspension unless in the opinion of the Industrial Commission the circumstances justified the refusal, in which case, the Industrial Commission may order a change in the medical or hospital service.

Effect of refusal of employee to accept medical treatment.

"If in an emergency on account of the employer's failure to provide the medical or other care as herein specified, a physician other than provided by the employer is called to treat the injured employee, the reasonable cost of such service shall be paid by the employer if so ordered by the Industrial Commission."

Calling in emergency physicians.

Expense on Employer.

SEC. 5. Amend section forty by striking out all of said section and by substituting therefor the following:

Law again amended.

"Section 40. If the deceased employee leaves no dependents the employer shall pay to the next of kin as herein defined the commuted amount provided for in section thirty-eight of this act for whole dependents; but if the deceased left no next of kin as herein defined, then one-half of said commuted amount shall be paid to the Industrial Commission to be held and disbursed by it in the manner hereinafter provided; one-half of said commuted amount shall be retained by the Industrial

Distribution of compensation to next of kin.

One-half to Commission.

One-half to personal representative

Payment of compensation to Commission in absence of next of kin.

"Next of kin" defined.

Establishment with such funds of Second Injury Fund.

Limitation of amount in second injury cases.

In cases of total disability.

Law again amended.

Law again amended.

Payment of compensation to widow or widower.

Protection of minors and incompetents.

Receipt of persons over 18.

Commission and the other one-half paid to the personal representative of the deceased to be by him distributed to the next of kin as defined in the Statutes of Distribution; but if there be no next of kin as defined in the Statutes of Distribution, then the personal representative shall pay the same to the Industrial Commission after payment of costs of administration. For the purpose of this section the term "next of kin" shall include only the father, mother, widow, child, brother or sister of the deceased.

"Amounts paid to the Industrial Commission under this section shall constitute a Second Injury Fund, to be held by the commission and disbursed by it in unusual cases of second injuries as follows: (1) To provide additional compensation in case of second injuries referred to in section thirty-three: *Provided, however,* such additional compensation when added to the compensation awarded under said section shall not exceed the amount which would have been payable for both injuries had both been sustained in the subsequent accident. (2) To provide for an injured employee who has sustained permanent total disability, in the manner referred to in section thirty-five, compensation in addition to the compensation which shall be awarded under said section; such additional compensation, however, when added to the compensation awarded under said section shall not exceed the compensation for permanent total disability as provided in section twenty-nine.

"The additional compensation herein provided for is to be paid out of the Second Injury Fund exclusively and only to the extent which the assets of said fund shall permit."

SEC. 6. Amend section forty-six by striking out the words "first award" in line ten and inserting in lieu thereof the words "last payment of compensation pursuant to an award under this act."

SEC. 7. Amend section forty-seven by striking out all of said section and by substituting therefor the following:

"Section 47. (a) Whenever payment of compensation is made to a widow or widower for her or his use, or for her or his use and the use of the child or children, the written receipt thereof of such widow or widower shall acquit the employer: *Provided, however,* that in order to protect the interests of minors or incompetents the Industrial Commission may at its discretion change the terms of any award with respect to whom compensation for the benefit of such minors or incompetents shall be paid.

"(b) Whenever payment is made to any person eighteen years of age or over, the written receipt of such person shall acquit the employer.

“(c) Payment of death benefits by an employer in good faith to a dependent subsequent in right to another or other dependents shall protect and discharge the employer, unless and until such dependent or dependents prior in right shall have given notice of his or their claims. In case the employer is in doubt as to the respective rights of rival claimants, he may apply to the Industrial Commission to decide between them.”

Payment of death benefits where there are rival claimants.

SEC. 8. Amend section fifty-one by striking out all of said section after the word “chairman” in line sixteen thereof.

Law again amended.

SEC. 9. Amend section fifty-two by striking out all of sub-section (a) thereof and substituting therefor the following:

Law again amended.

“(a) The salaries of the chairman and each of the other Commissioners shall be fixed by the Governor, subject to the approval of the Advisory Budget Commission, such salaries to be payable in monthly installments.”

Salaries of Commission.

SEC. 10. Amend section fifty-three by striking out all of sub-section (a) and substituting therefor the following:

Law again amended.

“(a) The Commission shall be provided with adequate offices in which the records shall be kept and its official business transacted during regular business hours; it shall also be provided with necessary office furniture, stationery, and other supplies.”

Provision of office space and equipment for Commission.

SEC. 11. Amend section sixty-two by striking out all of said section and by substituting therefor the following:

Law again amended.

“Section 62. If the Industrial Commission at a hearing on review or any court before which any proceedings are brought on appeal under this act, shall find that such hearing or proceedings were brought by the insurer, and the Commission or court by its decision orders the insurer to make, or to continue, payments of compensation to the injured employee, the Commission or court may further order that the cost to the injured employee of such hearing or proceedings, including therein reasonable attorney's fee to be determined by the Commission shall be paid by the insurer as a part of the bill of costs.”

Expenses of appeals brought by insurers taxable upon insurers, including attorney's fees paid by employee.

SEC. 12. Amend section sixty-three by striking out the word “State” in line eleven thereof and by substituting therefor the word “employer.”

Law again amended.

SEC. 13. Amend section seventy-three as follows:

Law again amended as to section 73.

(a) By striking out all of sub-section (c) after the word “rate” in line nine and preceding the comma in line ten, and inserting in lieu thereof the words “provided in the Revenue Act then in force.”

(b) By striking out all of sub-section (d) after the word "Commissioner" in line eleven and before the word "such" in line twelve thereof and substituting therefor the words "the tax provided in the Revenue Act then in force on."

Maintenance fund
tax assessed
against payrolls.

(c) By striking out all of sub-section (j) after the period in line six thereof and by substituting therefor the following: "The Commission shall assess against such payroll a maintenance fund tax computed by taking such per cent of the basic premiums charged against the same or most similar industry or business taken from the manual insurance rate then in force in this State as is assessed in the Revenue Act against the insurance carriers for premiums collected on compensation insurance policies."

Law again
amended.

SEC. 14. That there be a new section to be numbered section seventy-four and one-half which shall read as follows:

Collection and
application of fines
and forfeitures.

"Section 74½. The Industrial Commission shall have the power by civil action brought in its own name to enforce the collection of any fines or penalties provided by this act, and fines or penalties collected by the Commission shall become a part of the maintenance fund referred to in sub-section (j) of section seventy-three."

Conflicting laws
repealed.

SEC. 15. All acts and parts of acts inconsistent with any provisions of this act are hereby repealed.

When Act becomes
effective.

SEC. 16. Section thirteen hereof shall become effective July first, one thousand nine hundred and thirty-one, and the remainder of this act shall become effective from and after its ratification.

Ratified this the 13th day of April, A. D. 1931.

CHAPTER 275

AN ACT TO AMEND CHAPTER TWO HUNDRED AND THIRTY-EIGHT, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, RELATING TO THE APPOINTMENT OF TRUSTEES FOR THE CHEROKEE INDIAN NORMAL SCHOOL AT PEMBROKE.

The General Assembly of North Carolina do enact:

Ch. 238, Public
Laws 1929,
amended, relative
to Trustees of
Cherokee Indian
Normal School.

SECTION 1. That section one of chapter two hundred thirty-eight, Public Laws of one thousand nine hundred twenty-nine, be amended by changing the "period" at the end of the section to a semi-colon and adding the following thereto: "Provided, that from and after April first, one thousand nine hundred thirty-one, the Board of Trustees for the Cherokee Indian Normal School at Pembroke shall consist of eleven members."

SEC. 2. That all laws and clauses of laws in conflict herewith, to the extent of such conflict, are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1931.

CHAPTER 276

AN ACT TO AMEND CHAPTER SIXTY-ONE, PUBLIC LAWS ONE THOUSAND NINE HUNDRED TWENTY-ONE, AND TO AMEND SECTION FIVE THOUSAND EIGHT HUNDRED FIFTY-THREE OF THE CONSOLIDATED STATUTES, RELATING TO THE SUPERVISION OF THE CHEROKEE INDIAN STATE NORMAL SCHOOL, PEMBROKE, BY THE STATE BOARD OF EDUCATION.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight of chapter sixty-one, Public Laws one thousand nine hundred and twenty-one, be and the same is hereby amended by striking out the words "Cherokee Indian State Normal School, Pembroke," in lines six and seven of said section.

Ch. 61, Public Laws 1921, amended, relative to supervision of Cherokee Indian Normal School by State Board of Education.

SEC. 2. That section five thousand eight hundred and fifty-three (5853) of the Consolidated Statutes nineteen hundred and nineteen be, and the same is, hereby amended by striking out the words, "of the Cherokee Indian State Normal School of Robeson County."

C. S. 5853, likewise amended.

SEC. 3. Notwithstanding the provisions contained in sections one and two of this act, the State Board of Education shall make all needful rules and regulations concerning the expenditure of funds, the selection of principals, teachers and employees of said Cherokee Indian State Normal School. The State Board of Education shall control and supervise said school to the same extent substantially as that provided for the organization, control and supervision of the white normal and training schools; and it may change the organization to suit conditions in so far as the needs of the school and the funds appropriated demand such change.

Powers and duties of State Board of Education in matter of supervision.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 9th day of April, A. D. 1931.

CHAPTER 277

AN ACT TO ESTABLISH A DIRECTOR OF PERSONNEL
AND TO PRESCRIBE AND DEFINE HIS DUTIES AND
POWERS.*The General Assembly of North Carolina do enact:*Establishment of
Department of Per-
sonnel; Director.

SECTION 1. That there is hereby established in the Governor's office a Department of Personnel to be under the supervision of a Director of Personnel who shall, subject to the provisions of this act, be vested with the powers and authorities and charged with duties and obligations herein described.

Appointment of
Director by Gov-
ernor; salary,
\$6,000.

SEC. 2. The Director of Personnel shall be appointed by the Governor who shall fix his compensation not to exceed the sum of six thousand dollars per year. His term of office shall expire with that of the Governor appointing him and he shall be subject to removal at the will and pleasure of the Governor. He shall have authority to employ such subordinates, clerks, and stenographers as shall be necessary to enable him to perform the duties imposed upon him by this act and fix the salaries of such employees subject to the approval of the Governor: *Provided, however,* that the Governor, with the approval of the Advisory Budget Commission, if it be deemed advisable, may combine the office of Director of Personnel with the office of Director of Purchase and Contract and require the duties herein imposed to be performed by the Director of Purchase and Contract, said duties to be in addition to those otherwise imposed by law upon the Director of Purchase and Contract.

Term of office.

Employment of
assistants.Personnel and
Purchasing De-
partments may
be combined.Survey of needs for
personal service
in all branches of
State Government.

SEC. 3. The Director of Personnel, together with the head of each and every department, bureau and/or commission of the State, shall make a survey and investigation of the needs for personal service in all State Departments and Bureaus and of the cost in value of the services rendered by all subordinates and employees of such departments and bureaus, and from time to time publish the information so assembled.

Classification of
number of em-
ployees needed.

SEC. 4. The Director of Personnel shall, after making such survey and investigation and upon the information so assembled, together with the head of each and every department, bureau and/or commission, fix, determine and classify the necessary number of subordinates and employees in any and all departments and bureaus, the type and nature of work to be performed by such subordinates and employees, and/or positions to be filled by subordinates and employees in said departments and bureaus, and together with the head of each and every department, bureau and/or commission, and with the approval of the Advisory Budget Commission fix, establish and

Nature of work.

classify a standard of salaries and wages with a minimum salary rate and a maximum salary rate and/or such intermediate salary rate or rates as may be deemed necessary and equitable, to be paid for all such services and positions and to all such subordinates and employees of said departments and bureaus. The Director of Personnel, together with the head of each and every department, bureau and commission shall also fix, determine and establish the hours of labor in such department and/or bureau and make all such rules and regulations with respect to holidays, vacations or sick leave, and any and all other matters having direct relationship to services to be performed and the salaries and wages to be paid therefor as shall be approved as herein provided: *Provided* that the provisions of this act shall not apply to the maintenance or construction forces of the State Highway Commission employed on an hourly basis of wages. *Provided further*, the provisions of this act shall not apply to the Supreme Court.

Standard of salaries and wages.

Hours of labor.

Holidays and vacations.

State Highway Commission forces and Supreme Court excepted from Act.

SEC. 5. As such survey and investigation proceeds and is completed with respect to a particular department or bureau, the Director of Personnel shall file a report with the Governor and with the head of such department or bureau, setting out in such report the number of allowable subordinates and employees, the services to be performed, and/or the positions to be filled and the salaries or wages to be paid to each of the subordinates and employees in said department or bureau.

Report of details of survey to Governor and agency heads.

SEC. 6. When said report with respect to any such department or bureau has been so completed and filed with the Governor and the head of such department or bureau, the findings in such report shall then become the fixed standard for the number of, the services to be performed, and/or the positions to be filled by, and the salaries or wages to be paid to, any and all subordinates and employees in the department or bureau to which said report relates, and it shall thereupon be the duty of the head of such department or bureau on the first day of the next month, beginning not less than thirty days subsequent to the reception of said report by him, to put the same into effect, and thereupon, with respect to such department or bureau, the number of employees, the services to be performed, and/or the positions to be filled, and the salaries and wages specified in said report, shall become the only allowable standard for, and with respect to such department or bureau.

Findings in such report made fixed standard as to personal service.

Putting into effect of schedule by agency head.

SEC. 7. It shall be the duty of the Director of Personnel to keep informed from time to time of changes in the needs for personal services in the several State departments and bureaus and to reconsider the report hereinbefore provided

Changes in need for personal service to be made by Director.

Recommended changes to be put into effect by agency head.

Employees in service on July 1, 1931, deemed qualified.

Employment of persons after above date by certification of name to Director and by his investigation.

Applications for employment to be filed with Director.

Applicants certified and listed.

Transmittal of copies of personnel reports to State Auditor.

Disputes between Director and agency heads to be settled by Advisory Budget Commission.

All payrolls to be submitted in triplicate to Director.

for, and with the approval of the Advisory Budget Commission to make changes therein in accordance with his findings; and upon report by him to the head of any department or bureau, setting out such findings and changes, it shall be the duty of the head thereof to put such findings and changes into effect on the first day of the next month, beginning not less than thirty days after the receipt by him of such report.

SEC. 8. All persons employed in any bureau, department or commission on the first day of July, one thousand nine hundred and thirty-one, shall be deemed qualified. From and after the first day of July, one thousand nine hundred and thirty-one, if the head of any department or bureau shall desire to fill any vacancy or to employ other and further subordinates or employees, such head may certify the name or names of any applicant or applicants to the Director of Personnel, who shall immediately inquire into the qualifications of such person and if such person is found duly qualified and the Director shall deem it necessary that the employment be made, the said Director shall fix the salary and approve of the employment.

SEC. 9. The Director of Personnel may adopt rules and regulations to the end that applicants for positions in the various departments, bureaus, and/or commissions, may file with the Director such application for employment and the Director shall examine into the qualifications of such person and may certify for and keep a list of such persons so qualified, which said list shall be open to the inspection of the heads of the various departments, bureaus and commissions and such heads may from time to time fill the positions from such list.

SEC. 10. The Director of Personnel shall transmit to the State Auditor copies of his report or reports with respect to the various departments and bureaus, and the salaries and wages for such subordinates and employees in the several departments and bureaus shall be paid out of the appropriation for such purpose and in accordance with the schedule set out in said report or reports.

SEC. 11. In the event there shall be disagreement between the Director of Personnel and the head of any department or bureau over the ruling of the Director of Personnel upon any question involving such department or bureau or any of its subordinates or employees, the matters in dispute shall be heard by the Advisory Budget Commission and the action of said Commission thereon shall be final.

SEC. 12. That from and after July first, one thousand nine hundred and thirty-one, all payrolls of all departments, institutions, and agencies of the State Government shall prior to

the issuance of vouchers in payment therefor be submitted in triplicate to the Director of Personnel, who shall check the same against the Budget allotments to such departments, institutions and agencies for such purposes, and if found to be within said Budget allotments, he shall approve the same and return one to the department, institution or agency submitting same and transmit one copy to the State Auditor, and no voucher in payment of said payroll or any item thereon shall be honored or paid except and to the extent that the same has been approved by the Director of Personnel.

Checking against budget allotments.

Director to approve payment of all vouchers.

SEC. 13. It shall also be the duty of the said Director of Personnel to make a survey, study, and investigation of the personal services needed and the salaries and wages paid all officers and employees, other than teachers in the public schools, in the several counties, cities, and towns of the State, and upon such survey, study, and investigation, to set up with the approval of the Advisory Budget Commission standards of services to be performed, positions to be filled, and salaries and wages for all officers and employees in the counties, cities and towns, classifying the same upon standards to be set up by said Director, and make report thereof to the Governor, which report shall by the Governor be transmitted to the governing bodies of the several counties, cities, and towns of the State as recommendatory standards for their consideration and use in fixing the needs for personal service, positions to be filled, and salaries and wages to be paid.

Survey to be made by Director of personnel needs of counties, cities and towns, teachers excepted.

Standards of service.

Report to Governor.

Recommendations to local units.

SEC. 14. In all matters where action on the part of the Advisory Budget Commission is required by this act, three members of said Commission shall constitute a quorum for performing the duties or acts required of said Commission.

Quorum of Advisory Budget Commission under Act.

SEC. 15. That the Salary and Wage Commission established under chapter one hundred and twenty-five, Public Laws one thousand nine hundred and twenty-five, is hereby abolished.

Ch. 125, Public Laws 1925, repealed, abolishing Salary and Wage Commission.

SEC. 16. That the necessary expenses of the Department of Personnel as authorized by this act shall be paid in accordance with the appropriation act of one thousand nine hundred thirty-one; but for lack thereof, or of a sufficient appropriation, said expenses shall be paid out of the contingency and emergency fund.

Appropriation for expenses of Personnel Department.

SEC. 17. That all laws and clauses of laws in conflict with the provisions of this act insofar as they conflict therewith are hereby repealed.

Conflicting laws repealed.

SEC. 18. This act shall be in full force and effect from and after April first, one thousand nine hundred and thirty-one.

Effective April 1, 1931.

Ratified this the 15th day of April, A. D. 1931.

CHAPTER 278

AN ACT TO APPOINT CERTAIN MEMBERS OF THE BOARDS OF EDUCATION OF THE RESPECTIVE COUNTIES OF NORTH CAROLINA, FIX THEIR TERM OF OFFICE, AND LIMIT COMPENSATION AT STATE EXPENSE.

The General Assembly of North Carolina do enact:

Appointments to
County Boards
of Education.

SECTION 1. That the hereinafter named persons are hereby appointed members of the County Board of Education for the several counties in the State as follows, to-wit:

Alamance—C. P. Albright, E. J. Braxton, W. M. Brown, J. J. Lambeth, J. E. Sellars.

Alexander—E. E. Lackey (for a term of six years).

Alleghany—Emmett Reeves (for a term of six years).

Anson—M. E. Lowry (for a term of six years).

Ashe—That the membership of the Board of Education of Ashe County be and is hereby reduced from five to three members, and E. C. Francis, H. H. Lemly and Dr. R. F. Barr be and are hereby appointed as members of the Board of Education for Ashe County.

Avery—Don D. Farthing, J. M. Dearmin, M. C. Biggerstaff, Mrs. J. H. Von Cannon.

Beaufort—John B. Sparrow, T. W. Spruill.

Bertie—W. A. Taylor, Henry Spruill, D. R. Britton.

Bladen—Angus Cromartie.

Brunswick—L. H. Phelps (for a term of six years), H. W. Hood (for a term of four years), J. C. Chadwick (for a term of two years).

Buncombe—That the membership of the Board of Education of Buncombe County be and is hereby increased from five to seven members and Worth McKinney, B. L. Shuford, J. Fred Hall, Claude L. Love, Pat M. Burdette, Kingsland Van Winkle, and Lyons Lee be and are hereby appointed as members of the Board of Education for said County, and State compensation allowed for five members of said Board is to be pro-rated among the said seven members of said Board.

Burke—J. E. Coulter, A. N. Dale, W. E. McConnanghey, Frank Brinkley, Marshal Arney, and the term of the said members of the Burke County Board of Education shall be as follows: W. E. McConnanghey and Frank Brinkley, for six years, Marshall Arney, and J. E. Coulter, for four years, and A. N. Dale for two years.

Cabarrus—W. R. Odell (for a term of six years).

Caldwell—J. N. Moore, H. M. Courtney.

Camden—W. P. Barco, T. S. Robertson, J. W. Jones.

Carteret—Dennis Mason. The terms of all members shall expire in two years.

Caswell—N. J. Taylor, C. J. Fowlkes, W. L. Miles.

Catawba—C. E. Finger, Charlie Hewitt.

Chatham—M. M. Bridges, W. J. Hannon, J. M. McIver, Sam Hinton.

Cherokee—B. P. Grant, R. H. King, P. A. Mauney.

Chowan—Mrs. Z. W. Evans, R. N. Privott.

Clay—S. C. Hogsed.

Cleveland—W. A. Ridenhour, C. D. Forney, C. S. Young, Ivey Willis, J. L. Hord.

Columbus—J. H. Land, F. G. Kelley, Dr. W. H. Crowell, A. E. Waller, Dr. Thurston Fornyduval.

Craven—J. H. West (for a term of six years).

Cumberland—H. S. Averitt, W. D. Bullard (for a term of six years).

Currituck—H. G. Dozier, G. C. Boswood, L. C. Baum (all for a term of two years).

Dare—Theo S. Meekins, Mrs. B. H. Davis, I. B. Austin, E. N. Baum, C. E. Payne.

Davidson—H. D. Townsend, M. L. Kesler, I. G. Shoaf, Mrs. R. A. Allen, Charles R. Dodson.

Davie—I. P. Graham.

Duplin—D. Stokes Williams (for a term of six years).

Durham—H. G. Hedrick, W. I. Cranford, T. O. Sorrel, J. B. Mason, H. L. Umstead.

Edgecombe—Frank E. Winslow, Julian M. Baker (for a term of six years).

Forsyth—P. Frank Hanes, James J. Griffith, George Miller Hinshaw.

Franklin—Mrs. T. H. Dickens, A. F. Johnson: *Provided*, the members of the Board of Education of Franklin County shall serve for a period of six years after their appointment.

Gaston—C. E. Hutchinson, John Rudisill, S. N. Boyce.

Gates—E. A. Benton, J. C. Holland, G. C. Hobbs, K. C. Horner, H. F. Parker.

Graham—J. P. Slaughter, J. D. Phillips, E. C. Cody: *Provided*, the members of the Board of Education of Graham County are hereby appointed for a period of four years.

Granville—D. A. Burwell, J. W. Dean, N. F. Hobgood, J. L. Peed, J. A. Williams.

Greene—Dr. Drew S. Harper, Willie E. Sugg, Walter L. Gay, R. P. Lane, Luby C. Edwards.

Guilford—J. H. Joyner, Charles H. Ireland, Dr. Dred Peacock, S. E. Coltrane: *Provided*, the members of the Board of Education for Guilford County shall serve for a period of four years.

Halifax—R. L. Towe.

Harnett—Clarence J. Smith, J. A. Hockaday, B. P. Ingram.

Haywood—G. C. Plott, H. Arthur Osborne, J. H. Haynes.

Henderson—John A. Hudgens (for a term of six years).

Hertford—G. C. Picot, W. D. Boone, W. A. Thomas.

Hoke—Jesse Gibson, Louis Parker, M. W. McLean, H. F. Currie, A. P. Stubbs.

Hyde—John T. Midyette, Joe Mann, J. H. Swindell.

Iredell—S. H. Houston, J. A. Craven, A. J. Beaver, R. C. Bunch, G. W. Baity.

Jackson—T. A. Dillard, L. A. Buchanan.

Johnston—P. B. Chamblee, C. G. Holt, J. W. Woodard, B. B. Adams, W. H. Call.

Jones—George R. Hughes (for a term of six years).

Lee—D. E. Shaw.

Lenoir—E. V. Webb, R. G. Hodges, W. B. Becton, D. W. Wood, T. A. Turner.

Lincoln—P. V. Cobb, Dorsey Rhyne, L. A. Yoder, Dr. W. G. Bandy, A. A. Beam.

Macon—Dr. S. H. Lyle, Lawrence Ramsey, Alex Moore.

Madison—Wiley M. Roberts, Lee Ramsey, Joe Worley, Jasper Ebbs (for a term of four years).

Martin—W. O. Griffin, Javan Rogers, J. Eason Lilley, J. T. Barnhill, J. A. Getsinger: *Provided*, that J. Eason Lilley, Javan Rogers serve for a term of two years; J. T. Barnhill and J. A. Getsinger for a term of four years and W. O. Griffin for a term of six years.

McDowell—Miles P. Flack, M. L. Good, W. L. Morris.

Mecklenburg—J. Dowd Henderson (for a term of four years), W. B. McClintock (for a term of six years), L. W. Query (for a term of four years).

Mitchell—Tarp Turbyfill, J. Frank Greene, W. L. Whitson (all for a term of six years from the first day of April, one thousand nine hundred thirty-one).

Montgomery—H. N. Steed, R. B. Scarboro, E. R. Wallace.

Moore—J. E. Muse, F. W. Von Cannon, J. W. Graham, Dr. J. F. Davis and C. C. Jones.

Nash—F. V. Avent, T. A. Avera, J. W. Roberson.

New Hanover—Dr. John Hoggard, L. T. Landen, Herbert A. Lynch, Mrs. C. L. Meister and R. S. McClelland.

Northampton—E. S. Bowers (the term of office for E. S. Bowers of Northampton County shall be for six years from and after the first day of April, one thousand nine hundred and thirty-one).

Onslow—Hosea Brown, R. V. Venters, I. T. Rawls, C. S. Pittman, J. D. Coston.

Orange—M. W. Durham, E. C. Compton, M. P. Efland.

Pamlico—E. E. Mayo, M. A. Mathews, J. Y. Sawyer, C. J. McCotter.

Pasquotank—D. W. Morgan.

Pender—T. J. Henry, J. R. Marshburn.

Perquimans—T. S. White, W. E. Dail, Shelton Long, J. H. Miller, J. H. Baker (all for a term of six years).

Person—W. R. Wilkerson, E. E. Bradsher, Geo. W. Walker, N. H. Montgomery, R. G. Cole.

Pitt—John T. Thorne, W. H. Woolard (all for a term of six years).

Polk—R. M. Hall, G. E. Bell, H. P. Sharp, Henry Thompson, C. L. Jackson.

Randolph—L. F. Ross, L. C. Smith.

Richmond—W. N. Everett, Jr., Henry C. Eall.

Robeson—That the membership of the Board of Education of Robeson County be and is hereby increased from five to nine members and A. B. McRae, John Blount McLeod, Miss Mary McEachern, Mrs. W. N. Oliver, Edward K. Butler, Dr. T. W. Carmichael, Henry A. McKinnon, J. F. Johnson and Grady Marley be and are hereby appointed as members of the Board of Education for said county, and State compensation allowed for five members of said board is to be prorated among the said nine members of said board.

Rockingham—C. P. Wall, J. L. Roberts, T. B. Wilson, T. J. Garrett, L. W. Mathews.

Rowan—Carl Hall is hereby appointed for a term of six years.

Rutherford—J. C. Hames, J. T. Harris, W. W. Nanney.

Sampson—M. F. Trumblefield, J. J. Stafford.

Scotland—T. L. Henley, W. G. Shaw, W. N. McKenzie.

Stanly—G. A. Lipe, A. L. Eflrd.

Stokes—J. Reid Forrest, R. B. Hutcherson, John W. Priddy.

Surry—J. F. Carter, Vestal Taylor, E. L. Patterson, W. S. Comer, W. R. Badgett and Moir S. Martin (all for a term of two years).

Swain—George W. Beck, G. I. Calhoun, W. T. Jenkins.

Transylvania—That the membership of the Board of Education of Transylvania County be and is hereby increased from three to five members and L. P. Wilson, C. V. Shuford, S. L. Barnett, and L. C. Case be and are hereby appointed as members of the Board of Education for said county.

Tyrrell—Paul Jones, C. J. Cahoon, W. J. Coffield.

Union—James P. Marsh, T. L. Price, J. Sidney Broom, C. C. Burris, W. J. Sims.

Vance—J. E. Kimball, R. L. Bennett, E. R. Boyd.

Wake—That the membership of the Board of Education of Wake County be, and is hereby increased from three to five members: and W. C. Riddick is hereby appointed for six years, Oscar Griswold and Walter Rogers be and are hereby appointed for two years as members of the Board of Education for said County.

Warren—W. T. Carter, Stanley W. Powell, A. C. Blalock, J. K. Pinnell, J. D. Riggan.

Washington—L. E. Hassell (for a term of six years).

Watauga—J. B. Horton, Will C. Walker, T. H. Coffey, Jr.

Wayne—J. A. Best.

Wilkes—That the membership of the Board of Education of Wilkes County be and is hereby increased from three to five members and C. O. McNeill, E. E. Eller, D. F. Shepard, Mack Moore and R. L. Hickerson be and are hereby appointed as members of the Board of Education for said County.

Wilson—John L. Bryant, O. Bullock.

Yadkin—M. V. Fleming, W. M. Parks, J. H. Speas.

Yancey—J. A. Hannum, W. T. Tomborlin, Jobe Thomas.

Qualification and oath of office.

SEC. 2. The members of the several County Boards of Education appointed by this act shall qualify by taking the oath of office on or before the first Monday in April, one thousand nine hundred and thirty-one, and shall, unless otherwise herein provided, hold office for a term of two years from and after the first Monday in April, one thousand nine hundred and thirty-one, and until their successors are elected and qualified, and together with the members of the Board of Education of the several counties whose terms will not expire on the first Monday in April, one thousand nine hundred and thirty-one, shall constitute the Board of Education of the respective counties.

Present incumbents holding for longer terms unaffected.

Nothing in this act shall be construed to oust or displace any member of the Board of Education of any county where the term of such member, as now provided by law, extends beyond the first Monday in April, one thousand nine hundred and thirty-one.

Present incumbents hold over in event of conflict between them and appointments in this Act.

In case of any conflict between the existing term of any member of the Board of Education of any county and the term of any member appointed by this act, then the present incumbent shall be deemed and held as the legal member of the Board of Education of the particular county.

Computation of per diem and mileage.

SEC. 3. That the per diem and mileage of not exceeding five members of the County Board of Education of the several counties of the State, if the six months State-supported school law is adopted, shall be borne out of the State school

fund; for any number in excess of five, out of the county school fund.

SEC. 4. That this act shall be in force and effect from and after the date of its ratification.

Ratified this the 15th day of April, A. D. 1931.

CHAPTER 279

AN ACT TO PROVIDE FOR THE REGULATION OF WORKMEN'S COMPENSATION INSURANCE RATES.

The General Assembly of North Carolina do enact:

SECTION 1. There is hereby created a Bureau to be known as the Compensation Rating and Inspection Bureau of North Carolina, with the following objects, functions and sources of income:

Creation of Compensation Rating and Inspection Bureau.

(a) To maintain rules and regulations and fix premium rates for Workmen's Compensation Insurance and equitably adjust the same as far as practicable, in accordance with the hazards of individual risks by inspection by the Bureau.

Fixing of premium rates for Workmen's Compensation Insurance.

(b) To furnish upon request of any employer in the State of North Carolina or to any member of the Compensation Rating and Inspection Bureau of North Carolina, upon whose risk a compensation rate has been promulgated, information as to the rating, including the method of its compilation, and to encourage employers to reduce the number and severity of accidents by offering reduced premium rates for improved working conditions under such uniform system of merit or schedule rating as may be approved by the Insurance Commissioner of the State of North Carolina.

Distribution of information upon which rates are based.

(c) The Bureau shall make a rating survey of each risk inspected which survey shall clearly show the location of all ratable items: *Provided, however,* that the Bureau shall not describe the items or make any recommendations for accident prevention, such service being reserved as a proper and essential field for the competitive enterprise of its individual members.

Reduced premium rates for improved working conditions.

Rating survey of each risk.

SEC. 2. Before the Insurance Commissioner shall grant permission to any mutual association, reciprocal or stock company, or any other insurance organization to write compensation or employers' liability insurance in this State, it shall be a requisite that they shall subscribe to and become members of the Compensation Rating and Inspection Bureau of North Carolina.

Accident prevention service reserved for carriers.

Membership on Bureau required of all carriers of Workmen's Compensation Insurance.

Members entitled to one vote each in Bureau.

(a) Each member of the compensation Rating and Inspection Bureau writing compensation insurance in the State of North Carolina shall, as a requisite thereto, be represented in the aforesaid Bureau and shall be entitled to one representative and one vote in the administration of the affairs of the Bureau. They shall, upon organization, elect a governing committee, which governing committee shall be composed of equal representation by participating and non-participating members.

Adoption of rules and regulations for maintenance of Bureau.

(b) The Bureau, when created, shall adopt such rules and regulations for its procedure as may be necessary for its maintenance and operation. The expense of such bureau shall be borne by its members by quarterly contributions to be made in advance, such necessary expense to be advanced by prorating such expense among the members in accordance with the amount of gross Workmen's Compensation premiums written in North Carolina during the preceding year ending December the thirty-first, one thousand nine hundred and thirty, and members entering since that date to advance an amount to be fixed by the governing committee. After the first fiscal year of operation of the bureau the necessary expenses of the bureau shall be advanced by the members in accordance with rules and regulations to be established and adopted by the governing committee.

Insurance Commissioner or deputy to serve as *ex-officio* Chairman of Bureau.

(c) The Insurance Commissioner of the State of North Carolina, or such deputy as he may appoint, shall be *ex officio* chairman of the Compensation Rating and Inspection Bureau of North Carolina, and the Insurance Commissioner or such deputy designated by him shall preside over all meetings of the governing committee or other meetings of the Bureau and it shall be his duty to determine any controversy that may arise by reason of a tie vote between the members of the governing committee.

Power to break tie vote.

Selection of governing committee of Bureau.

SEC. 3. In order to carry into effect the objects of this act the Bureau members shall immediately elect its governing committee who shall employ and fix the salaries of such personnel and assistance as is necessary, subject to the approval of the Insurance Commissioner, and the Insurance Commissioner is hereby authorized to compel the production of books, data, papers, and records relating to or bearing upon such data as is necessary to compile statistics for the purpose of determining the pure cost and expense loading of Workmen's Compensation Insurance in North Carolina and this information shall be available and for the use of the Compensation Rating and Inspection Bureau, for the compilation and promulgation of rates on Workmen's Compensation Insurance. All such rates compiled and promulgated by such

Employment of personnel.

Power of Commissioner to compel production of books and records for compilation of appropriate statistics.

Bureau shall be submitted to the Insurance Commissioner for approval as provided in section seventy-three of chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-nine.

Rates subject to approval of Insurance Commissioner.

SEC. 4. This act shall become effective as soon after ratification as practicable but not later than May first, one thousand nine hundred and thirty-one.

Effective May 1, 1931.

SEC. 5. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

Ratified this the 15th day of April, A. D. 1931.

CHAPTER 280

AN ACT TO AMEND SECTION THIRTY-THREE, CHAPTER FIFTY-ONE, PUBLIC LAWS OF NINETEEN HUNDRED AND TWENTY-SEVEN, AND TO PROTECT QUAIL IN MILLER'S TOWNSHIP, ALEXANDER COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person to shoot, trap, net or in any other way to kill, take or destroy any quail in Miller's Township, Alexander County, for a period of ten years from the ratification of this act.

Closed season on quail in Miller's Township, Alexander County, for ten years.

SEC. 2. That any person violating the provisions of section one of this act shall be guilty of a misdemeanor and upon conviction shall be fined not less than fifty nor more than seventy-five dollars, or imprisoned in the discretion of the court.

Violation of Act made misdemeanor.

Punishment.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 16th day of April, A. D. 1931.

CHAPTER 281

AN ACT PRESCRIBING THE MANNER OF PROTECTING THE INVESTING MONEY PLACED IN TRUST WITH CLERKS OF SUPERIOR COURTS.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for the Clerk of the Superior Court of any county in the State of North Carolina receiving any money by color of his office to apply or invest any of said money except as hereinafter provided.

Superior Court Clerks limited in investment of trust funds.

Investments
prescribed.

SEC. 2. That the Clerk of the Superior Court of any county in the State may in his discretion invest moneys secured by color of his office or as receiver in any of the following securities:

Real estate
mortgages.

(a) By loaning the same upon real estate security, such loans not to exceed fifty per cent (50%) of the assessed tax value; and said loans when made to be evidenced by a note, or notes, of the borrower and secured by first mortgage or deed of trust.

U. S. Government
bonds.

(b) United States Government bonds.

Postal Savings.

(c) United States Government Postal Savings Certificates.

State bonds.

(d) North Carolina State bonds.

Municipal bonds.

(e) North Carolina county or municipal bonds which are approved by the Sinking Fund Commission.

Certificates of
deposit.

(f) Certificates of deposit for on time deposit with any bank or trust company where such protection is furnished as required in section four of this act.

Investment of
funds derived
from lands of
infants and per-
sons *non compos
mentis*.

(g) That when the Clerk of the Superior Court as receiver or trustee for any infant or *non compos mentis* shall come into the possession of any lands for the use of such person and it shall be necessary to make investments of the funds of such person to manage or cultivate said lands, the clerk may make such investments as are necessary for said purposes: *Provided*, the same is approved by the resident judge of the Superior Court or the judge holding the court of the district.

Approval by
resident judge or
judge presiding.

Bank deposits to
be secured by
ample collateral.

SEC. 3. That it shall be the duty of the Clerk of the Superior Court of any county in the State to require of any bank or trust company, wherein he may deposit money placed with him in trust, a corporate surety bond in an amount sufficient to protect such deposits, but in lieu of such corporate surety bond, the clerk may require such bank to furnish bonds of the United States Government, North Carolina State bonds, or North Carolina county or municipal bonds which have been approved by the Sinking Fund Commission.

Kinds of col-
lateral prescribed.

Inspection of
records by Local
Government Com-
mission.

SEC. 4. That the County Government Advisory Commission, or its successors, is hereby authorized and empowered to inspect the records of any Clerk of the Superior Court in the State for the purpose of ascertaining that such clerk is complying with the requirements of this act and if, in the course of such inspection, it is found that such clerk has failed to comply with the requirements of this act, it shall be the duty of the County Government Advisory Commission, or its successors, to report such findings to the solicitor of the district in which the county is located and said solicitor shall proceed to prosecute as hereinafter provided.

Report to solicitor
of mismanagement.

SEC. 5. That the Clerk of the Superior Court of any county in the State who shall have violated the provisions of this act shall be guilty of a misdemeanor, punishable by fine or imprisonment or both in the discretion of this court.

Violation of Act made misdemeanor.

SEC. 6. It shall be the duty of the County Auditor or County Accountant of any county to inspect and audit the records and accounts of the Clerk of the Superior Court of the county for the purpose of ascertaining that such clerk is complying with the requirements of this act and that such clerk is properly safeguarding and accounting for all funds of every nature and character which have come into his hands by virtue of his office; such audits to be made and a report thereof made by the County Auditor or County Accountant to the board of county commissioners of the county and to the County Government Advisory Commission or such other governmental agency as shall succeed to the rights and duties of the County Government Advisory Commission.

Inspection and audit of records by county auditors or accountants.

Reports of audits.

SEC. 7. That it shall be the duty of the Clerk of the Superior Court of any county in the State, who shall have funds invested other than as provided for in this act, to liquidate same within one year from the passage of this act: *Provided, however*, that upon approval of the resident judge of his district, the clerk may extend from time to time, the time for sale or collection of any such investments; that no one extension shall be made to cover a period of more than one year from the time the extension is made.

Liquidation of present funds within year.

Extension may be ordered by resident judge.

SEC. 8. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 9. That this act shall be in force and effect from and after its ratification.

Ratified this the 16th day of April, A. D. 1931.

CHAPTER 282

AN ACT TO AMEND THE NORTH CAROLINA GAME LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand one hundred and forty-one, sub-section (ii) of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding at the end thereof the following: "*Provided*, that the open and closed season on all migratory wild fowl shall conform with the United States Biological Survey Legislation, irrespective of season as set forth by the present State Game Law."

C. S. 2141, amended, State Game Law.

Season on migratory waterfowl.

Law again amended.

SEC. 2. That section two thousand one hundred and forty-one, sub-section (jj) of the Consolidated Statutes of North Carolina be, and the same is hereby amended by inserting after the word "woodcock" the following: "migratory wild fowl:

Bag limit on waterfowl.

Ducks—in one day 15

And no person shall have more than thirty in his possession at any one time.

Geese—in one day 4

And no person shall have more than eight in his possession at any one time.

Brant—in one day 8

Sora—in one day 25

Bag limit on dove.

The bag limit and open season on dove and all other migratory birds and wild fowl shall be the same as that prescribed by the United States Biological Survey Legislation."

Law again amended.

SEC. 3. That section two thousand one hundred and forty-one, sub-section (jj) of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding at the end thereof the following: "*Provided*, that the bag limits on all migratory wild fowl shall conform with the United States Biological Survey Legislation, irrespective of bag limits as set forth by the present State Game Law."

Bag limits.

Law again amended.

SEC. 4. That section two thousand one hundred and forty-one, sub-section (nn), of the Consolidated Statutes of North Carolina be, and the same is hereby amended by adding at the end thereof the following: "The State Game Warden, all District Game Wardens, County Game Wardens and Refuge Wardens shall have the power to enter and search any refrigerating plants, refrigerators and ice boxes of all public refrigerating storage plants, meat shops, hotels, restaurants or other public eating places in which such officer, making such search, has reasonable grounds to believe that game taken, killed or stored in violation of the North Carolina Game Law has been concealed or stored and which will furnish evidence of a violation of such laws; and such search may be made without warrant except that no dwelling may be searched without a warrant."

Search by game wardens for game stored in violation of law.

Dwellings may not be searched without warrants.

Law again amended.

SEC. 5. That section two thousand one hundred and forty-one, sub-section (ww) of the Consolidated Statutes be, and the same is hereby amended by adding at the end thereof the following: "Not exceeding ten per cent of the annual gross proceeds from the sale of hunting license and fishing license under the North Carolina Game Law shall be appropriated, or in any wise allocated, to forest fire suppression and prevention work."

Hunting licenses.

SEC. 6. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 7. This act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of April, A. D. 1931.

CHAPTER 283

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED AND EIGHTY-ONE OF THE CONSOLIDATED STATUTES RELATING TO PAYMENT OF DAMAGES DONE BY DOGS.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and eighty-one of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following: C. S. 1681, amended, relating to damage done by dogs.

“Provided further, that the Board of County Commissioners may adjust and settle claim or claims for such damage without submitting the question to a jury; and: *Provided, further,* that in no event shall the owner be paid an amount greater than the tax valuation of the property for the then current tax year as shown by the tax list of such owner.” Adjustment of claims and measure of damage.

SEC. 2. That this act shall apply to McDowell, Forsyth, Orange, Randolph, Watauga and Avery Counties only. Counties to which Act is applicable.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of April, A. D. 1931.

CHAPTER 284

AN ACT TO PLACE THE NAME OF JAMES GOODSON, A CONFEDERATE VETERAN OF FRANKLIN COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That the name of James Goodson, Confederate Veteran of Franklin County, eighty-three years of age, who is in feeble health, possessing no property and without means of support, be and the same is hereby placed on the State Confederate Pension Roll and that he be entitled to receive the pension granted to ex-Confederate soldiers: *Provided,* that he can qualify under the general pension laws of the State. James Goodson, Confederate Veteran of Franklin County, placed on Pension Roll.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of April, A. D. 1931.

CHAPTER 285

AN ACT TO AMEND SECTION SIX THOUSAND THREE HUNDRED EIGHTY-TWO OF THE CONSOLIDATED STATUTES, PERTAINING TO THE LIMITATION OF LIABILITY TO BE ASSUMED BY FIDELITY AND SURETY COMPANIES.

The General Assembly of North Carolina do enact:

C. S. 6382,
amended.

SECTION 1. That section six thousand three hundred eighty-two of the Consolidated Statutes be amended by striking out the entire section and substituting in lieu thereof the following:

Limitation of
amount of bonds
of fidelity and
surety companies
to 10% of capital
and surplus.

Exceptions:

"No stock corporation transacting fidelity or surety business in this State shall expose itself to any loss on any one fidelity or surety risk or hazard in an amount exceeding ten per centum of its capital and surplus, unless it shall be protected in excess of that amount by

Reinsurance
provisions.

(a) Reinsurance in a corporation authorized to transact a fidelity and surety business in this State: *Provided*, that such reinsurance is in such form as to enable the obligee or beneficiary to maintain an action thereon against the company reinsured jointly with such reinsurer and, upon recovering judgment against such reinsured, to have recovery against such reinsurer for payment to the extent in which it may be liable under such reinsurance and in discharge thereof; or

Co-suretyship.

(b) The co-suretyship of such a corporation similarly authorized; or

Pledge deposits.

(c) By deposit with it in pledge or conveyance to it in trust for its protection of property; or

Mortgage pro-
tection.

(d) By conveyance or mortgage for its protection; or

Deposit of property
held in trust.

(e) In case a suretyship obligation was made on behalf or on account of a fiduciary holding property in a trust capacity, by deposit or other disposition of a portion of the property so held in trust that no future sale, mortgage, pledge or other disposition can be made thereof without the consent of such corporation; except by decree or order of a court of competent jurisdiction;

Transportation or
warehousing bonds
permissible.

Provided: (1) That such corporation may execute what are known as transportation or warehousing bonds for United States Internal Revenue taxes to an amount equal to fifty per centum of its capital and surplus; (2) that, when the

penalty of the suretyship obligation exceeds the amount of a judgment described therein as appealed from and thereby secured, or exceeds the amount of the subject matter in controversy or of the estate in the hands of the fiduciary for the performance of whose duties it is conditioned, the bond may be executed if the actual amount of the judgment or the subject matter in controversy or estate not subject to supervision or control of the surety is not in excess of such limitation; and (3) that, when the penalty of the suretyship obligation executed for the performance of a contract exceeds the contract price, the latter shall be taken as the basis for estimating the limit of risk within the meaning of this section.

Limitation of amount on judgment appealed from.

Basis for estimating risk.

No such corporation shall, anything to the contrary in this section notwithstanding, execute suretyship obligations guaranteeing the deposits of any single financial institution in an aggregate amount in excess of ten per centum of the capital and surplus of such corporate surety, unless it shall be protected in excess of that amount by credits in accordance with sub-divisions (a), (b), (c) or (d) of this section: *Provided*, nothing in this act shall be construed to make invalid any contract entered into by such corporation with another person, firm, corporation or municipal corporation notwithstanding any provisions of this act."

Depository bonds limited to 10% of capital and surplus.

Exceptions.

Present contracts unaffected.

SEC. 1 (a). Nothing in this act shall affect, modify or qualify the liability of any such Fidelity or Surety Company with respect to any contract of such company in force at the time of the ratification of this act.

Existing liabilities unaffected.

SEC. 2. That all laws and clauses of laws in conflict of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect on and after its ratification.

Ratified this the 16th day of April, A. D. 1931.

CHAPTER 286

AN ACT TO PERMIT THE REMOVAL OF LAND FROM THE OPERATION AND PROVISIONS OF CHAPTER FORTY-SEVEN OF THE CONSOLIDATED STATUTES, AS AMENDED, KNOWN AS THE "TORRENS LAW."

The General Assembly of North Carolina do enact:

SECTION 1. That any land heretofore brought under the provisions and operation of chapter forty-seven of the Consolidated Statutes may be removed and excluded therefrom by a motion in writing filed in the original cause wherein said land was brought under the provisions and operation of said

C. S. ch. 47, amended, relative to excluding land from Torrens Law.

- Filing of petition. chapter, and upon the filing of a petition therein showing the names of all persons owning an interest in said land and of all lien holders, mortgagees and trustees of record, and the description of said land. That upon the filing of said petition the Clerk of the Superior Court shall issue a citation to all parties interested and named in the petition, and upon the return date of said citation and upon the hearing of said motion, the said Clerk of the Superior Court may enter a decree in said cause removing and excluding said land from the provisions and operation of said chapter forty-seven of the Consolidated Statutes, and that transfer and conveyance of said land may be made thereafter as other common law conveyances.
- Issuance of citation to interested persons.
- Decree of Clerk.
- Cross-indexing of lands by Registers of Deeds. SEC. 2. Where any land is brought into the Torrens' System and under said system is registered in the public records of the register's office, said register shall cross-index the registration in the general cross-index for deeds in his office.
- Existing liens unaffected. SEC. 3. That nothing in this act shall be construed to impair or remove any lien or encumbrance existing against said land.
- Conflicting laws repealed. SEC. 4. That all laws and clauses in laws in conflict with this act are hereby repealed.
- SEC. 5. That this act shall be in full force and effect from and after its ratification.
- Ratified this the 16th day of April, A. D. 1931.

CHAPTER 287

AN ACT TO AMEND SECTION SIX THOUSAND FOUR HUNDRED FOURTEEN OF THE CONSOLIDATED STATUTES RELATIVE TO THE SERVICE OF LEGAL PROCESS UPON INSURANCE COMMISSIONER.

The General Assembly of North Carolina do enact:

C. S. 6414,
amended, relative
to service of
process on Insur-
ance Commissioner
for bonding and
surety companies.

SECTION 1. That section six thousand four hundred and fourteen of the Consolidated Statutes be, and the same is, hereby amended by inserting a comma in line two thereof after the word "insurance" and before the word "company," and by inserting after the comma and before the word "company" the words "bonding and, or surety."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 17th day of April, A. D. 1931.

CHAPTER 288

AN ACT TO PLACE JEROME PRESNELL OF WATAUGA COUNTY, ON THE CONFEDERATE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Jerome Presnell of Watauga County, be placed on the Confederate Pension Roll: *Provided*, he can qualify for same under the general pension law of the State.

Jerome Presnell,
Watauga County,
placed on Confed-
erate Pension Roll.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1931.

CHAPTER 289

AN ACT TO AMEND SECTION SIX THOUSAND FIVE HUNDRED FIFTY-FOUR OF THE CONSOLIDATED STATUTES, LIMITING HOURS OF WORK OF WOMEN IN INDUSTRY TO FIFTY-FIVE HOURS A WEEK.

The General Assembly of North Carolina do enact:

SECTION 1. That section six thousand five hundred and fifty-four of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out all of said section and substituting in lieu thereof a new section to read as follows:

C. S. 6554,
amended.

"6554. That not more than fifty-five hours shall constitute a week's work for women over sixteen in any factory, manufacturing establishment, mill, of the State, and no woman over sixteen employed in any of the above-named places shall be worked exceeding eleven hours in any one day or over fifty-five hours in any one week. Any employer of labor violating the provisions of this section shall be guilty of a misdemeanor, and upon conviction shall be fined not exceeding fifty dollars or imprisonment not exceeding thirty days, and each day's work exceeding the said hours shall constitute a separate offense.

Limitation of hours
of work of women
in industry to 55
hours a week.

"*Provided, further*, that this act shall not apply to those employed in the operation of seasonal industries in their process of conditioning and of preserving perishable or semi-perishable commodities, or to those engaged in agricultural work."

Violation of Act
made misdemeanor.

Punishment.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Seasonal and
agricultural work
excepted.

SEC. 3. That this act shall be in full force and effect from and after the thirty-first day of May, one thousand nine hundred and thirty-one.

Conflicting laws
repealed.

Effective May 31,
1931.

Ratified this the 17th day of April, A. D. 1931.

CHAPTER 290

AN ACT TO REQUIRE THE CLERKS OF THE SUPERIOR COURT TO CERTIFY TO THE COMMISSIONER OF REVENUE ANNUALLY THE NAMES OF ALL ATTORNEYS LOCATED WITHIN THEIR COUNTY AND ENGAGED IN THE PRACTICE OF LAW.

The General Assembly of North Carolina do enact:

Clerks of Superior Court to certify annually to Commissioner of Revenue names of attorneys in their respective counties.

SECTION 1. It shall be the duty of the Clerk of the Superior Court in each county of the State on or before the first day of May of each year to certify to the Commissioner of Revenue of the State of North Carolina the names and addresses of all Attorneys-at-Law located within the county and engaged in the practice of law.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1931.

CHAPTER 291

AN ACT TO PROVIDE FOR COMPETITIVE BIDDING ON ALL CONTRACTS FOR BUILDING AND REPAIRS OF PERMANENT IMPROVEMENTS AT THE SEVERAL INSTITUTIONS OF THE STATE.

The General Assembly of North Carolina do enact:

Construction contracts of State institutions must be awarded after competitive bidding where cost exceeds \$1,000.

Advertisement for bids.

Contents of advertisement.

Public opening of bids and awarding of contract.

SECTION 1. No contract for construction or repair work involving the expenditure of public money, the estimated cost of which amounts to or exceeds \$1,000.00 (one thousand dollars) except in cases of special emergency involving the health or safety of the people or their property, shall be awarded by any board or governing body of any institution of the State Government unless proposals for same shall have been invited by advertisement in at least one newspaper having general daily circulation in the State of North Carolina, publication to be not less than ten days before the time specified for the opening of said proposals. Such advertisement shall state the time and place where plans and specifications of the proposed work may be had and the time and place for the opening of proposals in answer to such advertisement, and shall reserve to said board or governing body the right to reject any and all such proposals. All such proposals shall be opened in public, shall be recorded on the minutes of the board or governing body, and the award, if any be made, shall be made to the lowest responsible bidder. Each proposal

shall be accompanied by a deposit with the board or governing body of cash or a certified check on some bank or trust company organized under the laws of this State in an amount equal to not less than two per centum of the proposals; said deposit to be retained in the event of failure on the part of the successful bidder to execute the contract within ten days after the award, or to give satisfactory security as required herein. All contracts required herein shall be executed in writing and the contractor shall furnish bond in some surety company authorized to do business in this State for the full amount of the contract for the faithful performance of the terms thereof. No such contract shall be altered except by written agreement of the contractor, the sureties on his bond and the board or governing body of the institution.

SEC. 2. No contract for construction or repair work upon any permanent improvement of any institution of the State shall be divided for the purpose of evading any provisions of this act.

SEC. 3. No contract covered by the provisions of this act for construction or repair work on any permanent improvement of any institution of the State shall be awarded by any board or governing body of such institution unless proposals shall have been made by at least three reputable contractors where the estimated cost thereof shall not exceed \$5,000.00 (five thousand dollars) and by at least five reputable contractors where the estimated cost thereof shall exceed \$5,000.00 (five thousand dollars).

SEC. 4. The provisions of this act shall not apply to any construction by or for the State Prison or county prison projects.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act insofar as they conflict herewith are hereby repealed: *Provided*, that nothing herein shall be considered as in any way affecting or repealing any of the provisions of the Executive Budget Act, chapter one hundred, Public Laws one thousand nine hundred and twenty-nine, the provisions of which act shall be continued in full force and effect.

SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 17th day of April, A. D. 1931.

Certified check of
2% of bid required.

Written contracts.

Surety bonds re-
quired of successful
bidders.

Alteration of
contracts.

Division of con-
tracts prohibited.

Three proposals
necessary for
contracts up to
\$5,000.

Five proposals,
where contract
exceeds \$5,000.

State and county
prison projects
excepted.

Conflicting laws
repealed.

Executive Budget
Act preserved.

CHAPTER 292

AN ACT TO AMEND HOUSE BILL ONE HUNDRED AND EIGHTY-NINE, OF THE GENERAL ASSEMBLY OF ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATING TO THE JURISDICTION OF JUSTICES OF THE PEACE TO TRY CERTAIN CRIMINAL CASES INVOLVING WORTHLESS CHECKS.

The General Assembly of North Carolina do enact:

H. B. No. 189,
Public Laws 1931,
amended, relative
to jurisdiction of
Durham County
Justices of the
Peace in worthless
check cases.

SECTION 1. That House Bill number one hundred and eighty-nine, as passed by the General Assembly of nineteen hundred and thirty-one, which bill permits and authorizes Justices of the Peace to try and dispose of worthless check cases wherein the amount of the check involved does not exceed fifty dollars (\$50.00) be and the same is hereby amended so that Justices of the Peace in the County of Durham may try and dispose of such worthless check cases in accordance with the terms and provisions of said House Bill number one hundred and eighty-nine herein referred to.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1931.

CHAPTER 293

AN ACT TO AMEND SECTION TWO THOUSAND NINE HUNDRED AND THIRTY-FIVE OF THE CONSOLIDATED STATUTES, IN RELATION TO TEMPORARY LOANS OF MUNICIPALITIES.

The General Assembly of North Carolina do enact:

C. S. 2935,
Municipal Finance
Act, amended,
relative to tem-
porary loans of
municipalities.

SECTION 1. Section two thousand, nine hundred thirty-five (2935) of the Consolidated Statutes of North Carolina, being a part of The Municipal Finance Act, one thousand nine hundred and twenty-one, is hereby amended by striking out the words "last two sections" in line two of said section and by inserting in lieu thereof the words "last three sections."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 20th day of April, A. D. 1931.

CHAPTER 294

AN ACT TO AMEND THE LOCAL GOVERNMENT ACT (SENATE BILL ONE HUNDRED AND SIXTY-TWO, RATIFIED MARCH THIRD, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE).

The General Assembly of North Carolina do enact:

SECTION 1. Section sixty-three of the Local Government Act is hereby amended by striking out the words "January First" wherever they occur in said section and by inserting in lieu thereof the words "March Eighteenth."

S. B. No. 162,
Public Laws 1931,
amended, Local
Government Act.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 20th day of April, A. D. 1931.

CHAPTER 295

AN ACT TO AMEND CHAPTER ONE HUNDRED, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, RELATIVE TO THE ADVISORY BUDGET COMMISSION AND TO PROVIDE FOR THE FILLING OF VACANCIES ON SAID COMMISSION.

The General Assembly of North Carolina do enact:

SECTION 1. That section four of chapter one hundred, Public Laws of one thousand nine hundred and twenty-nine, be and the same is amended by adding at the end of said section the following:

Ch. 100, Public
Laws 1929,
amended.

"Vacancies on the Commission shall be filled by the Governor: *Provided*, any vacancy caused by the death, resignation, or other removal from office of any member of the Commission by virtue of his office as a member of the General Assembly shall be filled by the Governor upon the recommendation of the presiding officer of that branch of the General Assembly in which such member holds office."

Governor to fill
vacancies on
Advisory Budget
Commission.

Where member is
in General
Assembly.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 20th day of April, A. D. 1931.

CHAPTER 296

AN ACT TO AMEND LOCAL GOVERNMENT ACT (SENATE BILL ONE HUNDRED SIXTY-TWO RATIFIED MARCH THIRD, ONE THOUSAND NINE HUNDRED THIRTY-ONE).

The General Assembly of North Carolina do enact:

S. B. No. 162,
Public Laws 1931,
amended, Local
Government Act.

Funding bonds
of local units.

Section 22,
amended.

New sections
after sec. 75.

Notes and bonds
of units redeemable
before maturity.

Municipalities
brought under
Fiscal Control Act.

Change of context
thus made.

SECTION 1. Section seventeen of the Local Government Act is hereby amended (1) by striking out the words "refunding or funding," in the second proviso in said section, and by inserting in lieu thereof the words "refunding, funding, or renewing," and (2) by striking out the words "refunded or funded," in said proviso, and inserting in lieu thereof the words "refunded, funded or renewed."

SEC. 2. Section twenty-two of the Local Government Act is hereby amended by changing the period at the end of said section to a comma and adding after said comma the following: "and shall also be conclusive evidence that the requirements of sections twenty-three and twenty-four of this act have been complied with."

SEC. 3. The Local Government Act is hereby amended by inserting immediately after section seventy-five of said act three new sections to be numbered seventy-five A, seventy-five B and seventy-five C, respectively, and to read respectively as follows:

"Section 75-A. Any notes or bonds issued pursuant to the County Finance Act or the Municipal Finance Act, as amended, may (but need not) be made subject to call for redemption before maturity at the option of the county or municipality issuing them, but no such bond or note shall be redeemed before maturity without the consent of the holder thereof, unless such bond or note states on its face that the county or municipality, as the case may be, reserve the right to redeem the same before maturity.

"Section 75-B. All cities and towns shall be subject to the provisions of chapter two hundred thirteen of the Public Laws of one thousand nine hundred twenty-seven, as amended. Except as the context may otherwise show, and for the purpose of applying the provisions of said act to cities and towns, the following words and phrases in said act shall be deemed to have the following meanings when applied to cities and towns, viz.: "county commissioners" shall mean the governing body of a municipality; "county" shall mean a municipality; "township" shall mean taxing district; "county-town" shall mean the municipality.

"Sales of land for delinquent special assessments shall be advertised and made at the time provided for advertisements and sales of land for taxes upon property. In applying the provisions of sections four of said chapter two hundred thirteen to cities and towns, duties required to be performed on the first Monday in May shall be deemed duties to be performed on the second Monday in May and duties required to be performed on the first Monday in June shall be deemed duties required to be performed on the second Monday in June. In applying the provisions of section seven of said chapter two hundred thirteen to cities and towns, references to the first Monday in December being made three times in said section seven shall be deemed to refer to the date any tax collector ceases to hold such office although such date be not the first Monday in December.

Sale of land for non-payment of special assessments.

Time of.

"Section 75-C. In order to provide for the present emergency caused by recent failures of banks having deposits of unit funds, special approval and authority are hereby given for the levy of property taxes by any unit for the special purpose of replacing funds of the unit deposited in a bank, which the unit has lost or is unable to withdraw by reason of failure or closing of such bank before March first, one thousand nine hundred thirty-one. Such taxes shall be applied solely to the payment of valid or enforceable indebtedness now outstanding which the unit could have lawfully paid from said deposited funds or which the General Assembly could have authorized the unit to pay from said funds, and which was incurred for necessary expenses of the unit. Special approval and authority are also given for the levy of property taxes by such unit at such rate as may be necessary for the special purpose of paying interest on said outstanding indebtedness, as such interest becomes due, including interest on any bonds or notes hereafter issued to pay or extend the time of payment of said indebtedness. The taxes hereby authorized may be levied in excess of any constitutional or statutory limit on tax rates notwithstanding that the said indebtedness was or may have been incurred for current or general expenses. The powers conferred by this section are conferred in addition to and not in substitution for the powers now possessed by units."

Special taxes may be levied to supplant money tied up in defunct banks.

Legal limitations not applicable.

SEC. 4. Section seventy-five of the Local Government Act is hereby amended by striking out the last thirteen words of the section, being "and may delegate to such officer the power to dispose of such notes."

Section 75, amended again.

SEC. 5. Section seventy-six of the Local Government Act is hereby amended by changing the colon after the word "thirty-one" in line five to a period, and by striking out the

Section 76, amended.

following words after said period: "*Provided*, such officer may be required to give a sufficient bond to protect such unit."

Section 30,
amended.

SEC. 6. Section thirty of the Local Government Act is hereby amended by changing the period at the end of section thirty to a colon and by inserting after said colon the following: "*Provided further*, that the Director in his discretion may extend for a period not exceeding ninety days the time for securing funds deposited in banks prior to March eighteenth, one thousand nine hundred and thirty-one, and the Commission may, in its discretion, further extend said time, but no such extension or extensions of the time for securing such funds shall be made for a period ending later than October first, one thousand nine hundred and thirty-one, without the approval of the Commissioner of Banks."

Extension of time
for securing bank
deposits.

Limited to October
1, 1931.

Section 32,
amended.

SEC. 7. Section thirty-two of the Local Government Act is amended as follows: Strike out the period at the end of said section changing the period to a colon and adding the following: "*Provided further*, that the director or commission may in his or its discretion permit the current funds of a unit to be secured by notes or bonds of said unit."

Securing of current
funds.

Section 7,
amended.

SEC. 8. Section seven of the Local Government Act is hereby amended by striking out the second sentence of said section reading: "One of such appointees shall be the chief executive officer or a member of the governing body of a city or town, and one thereof shall be a member of the governing body of a county at the time of their appointment," and inserting in lieu thereof "One of such appointees shall have had experience as the chief executive officer or a member of the governing body of a city or town and one thereof shall have had experience as a member of the governing body of a county at the time of their appointment."

Section 70,
amended.

SEC. 9. Section seventy of the Local Government Act is hereby amended by striking out all of the last sentence beginning "It shall be lawful to appoint any local officer" down to and including the two provisos at the end of said section and by inserting in lieu thereof the following: "The governing body in lieu of appointing an accountant as hereinabove required may impose and confer upon any municipal officer all the powers and duties herein imposed and conferred upon the municipal accountant and may revise and adjust the salary or compensation of any such officer upon whom such duties and powers are imposed or conferred: *Provided, however*, that if such officer upon whom such duties and powers are imposed or conferred should be a tax collecting officer of the unit, it shall be the duty of the governing body to require all his books and accounts to be audited semi-annually by a certified public accountant or a public accountant, registered under chapter

Appointment of
unit accountant.

Semi-annual audit
of books of
accountant.

two hundred and sixty-one, Public Laws, one thousand nine hundred and twenty-five, and amendments thereof: *Provided further*, that in towns of less than one thousand inhabitants, according to the census of one thousand nine hundred thirty, such books and accounts shall not be required to be audited more often than once each year."

Annual audit in smaller towns.

SEC. 10. This act shall be in force and effect from and after its ratification.

Ratified this the 21st day of April, A. D. 1931.

CHAPTER 297

AN ACT TO PAY THE BURIAL EXPENSES OF ABE BOWES, A CONFEDERATE VETERAN, OF PERSON COUNTY.

Whereas, Abe Bowes, a Confederate Veteran and pensioner of Person County, died February second, one thousand nine hundred and thirty-one, without property of any kind; and

Preamble: Death of Abe Bowes, Confederate Veteran.

Whereas, had he lived until March fifteenth, one thousand nine hundred and thirty-one, his estate would have been entitled to a pension check of one hundred and eighty-two dollars and fifty cents (\$182.50); *Now, therefore*,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Auditor is hereby authorized and directed to issue a warrant, chargeable to the State Pension Funds, for the burial expenses of the said Abe Bowes, payable to his son, John Bowes, upon submission to said Auditor of receipted bills for such burial expenses: *Provided* the said expenses do not exceed the sum of one hundred and eighty-two dollars and fifty cents (\$182.50).

State Auditor directed to pay funeral expenses.

Limitation of amount.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of April, A. D. 1931.

CHAPTER 298

AN ACT TO PLACE THE NAMES OF CERTAIN CONFEDERATE SOLDIERS AND WIDOWS OF CONFEDERATE SOLDIERS ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Belle Miller of Alleghany County; Mrs. D. M. Moore, Mrs. Dorcas Baker of Alexander County; Mrs. Elizabeth Ponds of Anson County; T. H. Sutherland, Isham Thompson, R. B. Phipps, J. U. Ballou, Morgan F.

1931 Pension Roll.

Baker, Mrs. M. S. Duvall, Mrs. Belinda Little, Mrs. Elizabeth Latham and Mrs. Sarah Blevins of Ashe County; Mrs. Julia Campbell of Beaufort County; Mrs. Margaret Ann Jones and Mrs. Lizzie Williams of Bladen County; Mrs. Fannie J. Robinson and Mrs. Lillie M. Williams of Brunswick County; William Burton Sales of Buncombe County; J. W. Kirby of Burke County; Mary H. Sawyer, Addie V. Jacobs of Camden County; Mrs. N. A. Walden of Chatham County; J. F. Gaffney of Cleveland County; Mrs. Mollie Regan, Mrs. M. E. Simmons of Columbus County; Mrs. Lizzie Thigpen of Craven County; Ida V. Capps and Mrs. Emma Abbott of Currituck County; Mrs. G. W. Thomason of Davidson County; Mrs. Lettie E. Rich, Mrs. Catherine E. Bradshaw, Mrs. Martha Ann West, Mrs. Sarah Stevens Southerland, Mrs. Cynthia Chambers, Rebecca E. Cavanaugh, Mary E. Lanier, Ann W. Dail, Adelene Brown, Jerusha H. Savage, Mary J. Wallace, Susan Blalock, Susan Hinson, Mary J. Bishop and Sarah Ann Mathews of Duplin County; Mrs. Martha Pearce of Franklin County; Mrs. A. E. Suggs (formerly Mrs. L. L. Wilson) of Gaston County; Mrs. Bettie Rea of Gates County; Mrs. Celestia Florence Grissom of Granville County; Mrs. Elvine Hill and Mrs. Julia Moore of Greene County; J. T. Smith, and Mrs. Mary Edmondson of Halifax County; Mrs. Margaret Bowen of Harnett County; Mrs. Martha J. Williams, J. K. Jones, T. A. Rhodes and T. A. Ledbetter of Henderson County; Mrs. Margaret Currie Wilkes of Hoke County; Mrs. Sophia Higgs and Mrs. Eliza Baker of Jackson County; Mrs. Martha Bell Austin of Jones County; Mrs. Anna Rashe and Mrs. Mary F. Woodall of Johnston County; Mrs. Sarah J. Johnston of Iredell County; Mrs. Malphus Phillips of Lee County; Mrs. Mary Stanton, Mrs. Nancy Parrish, Mrs. Delia Carter, Mrs. Rebecca Joyner, Mrs. Lucy J. Davis, Mrs. Lizzie Smith and Mrs. Margaret Triplett of Lenoir County; Mrs. Mary Mills and Mrs. Mary A. Reel, McDowell County; Ancel Cook and Isaac Grindsclaff of Mitchell County; Mrs. Mary Martin, Mrs. Fannie W. Barrett and Mary Jane Beaman of Montgomery County; Mrs. Cassandie Tisdale, Mrs. Mary Etta Andrews Evans of Nash County; James S. Grant and Mrs. Adelia Dale of Northampton County; B. F. Spence of Pasquotank County; Mrs. Bettie Broach of Person County; Mrs. Ellen Hill, Mrs. Jessie Stocks, Isaac Konce and Mrs. Hattie Stokes of Pitt County; Mrs. Thomas Alewine and Mrs. Sallie E. Tiner of Polk County; Mrs. B. M. Davis of Robeson County; Mrs. J. H. Lane, Mrs. Virginia E. Deshazo, Mrs. Mahalia Durham, Mrs. Rosa Lee Pratt of Rockingham County; C. H. Myrich of Rowan County; Mrs. L. E. Powers of Rutherford County; Mrs. Easter Frances Wilson, Mrs. Euphemia Bass, Mrs. Ann

B. Highsmith and Mrs. L. F. Purvis of Sampson County; Mrs. John A. Lawson, W. F. Grabe, Bib Priddy and Ann Bennett of Stokes County; Mrs. John R. Woltz, Mrs. Caroline Nixon, Mrs. Allen Bingman and Harden Holyfield of Surry County; Mrs. Elbert Johnson, Mrs. Ursula A. Shuford and T. B. Reid of Transylvania County; Mrs. Mary Green Furman of Vance County; Mrs. W. T. Duke, Mrs. W. W. Rainey and W. W. Rainey of Warren County; Mrs. Leah Greene of Watauga County; Mrs. Florence Ferguson, Amanda Dula and Bettie McEwen of Wilkes County; Mrs. Lenora Fulghum and Jordan Batts of Wilson County; J. P. Hutchins, S. M. Bennett, C. R. Bradford, Ansel Bailey and Mrs. Ranny Howell of Yancey County, be and are hereby placed on the pension roll of their respective counties: *Provided*, that the names of those placed upon the pension roll, either by virtue of this or any special act during the session of one thousand nine hundred and thirty-one, be referred to the State Board of Pensions, which will have full power to investigate and to remove from said pension roll anyone who in their judgment should be removed for any cause: *Provided further*, all pensions hereby allowed and provided for shall be payable only after investigation and report by the local county pension boards to the effect that each of said applicants is in fact an ex-Confederate Veteran or the wife of such, and is entitled to a pension under the general pension laws of the State.

Investigation by
State Board of
Pensions.

Investigation by
county board
of pensions.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 21st day of April, A. D. 1931.

CHAPTER 299

AN ACT TO AMEND SECTION EIGHT THOUSAND AND EIGHTY-ONE, SUB-SECTION (A) OF THE CONSOLIDATED STATUTES.

The General Assembly of North Carolina do enact:

SECTION 1. That section eight thousand eighty-one, sub-section "A" of the Consolidated Statutes of North Carolina be, and the same is hereby repealed: *Provided*, this act shall only apply to Clay, Lenoir, Transylvania and Swain Counties.

C. S. 8081,
amended, as to
weight of corn
meal in certain
counties.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 300

AN ACT TO AMEND CHAPTER TWO HUNDRED AND FIFTY-EIGHT OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE WITH RESPECT TO REGISTRATION OF AUTOMOBILES OF NON-RESIDENTS, AND TO PROVIDE FOR THE ENFORCEMENT OF RECIPROCITY RELATIONS WITH OTHER STATES.

The General Assembly of North Carolina do enact:

Ch. 258, Public
Laws 1929,
amended.

SECTION 1. That chapter two hundred and fifty-eight of the Public Laws of one thousand nine hundred and twenty-nine be and the same is hereby amended by numbering the second paragraph in section one of said act, beginning with the word "non-resident," as sub-section (a), and insert at the close of said paragraph, after the word "therefor," new sub-section designated as sub-section (b), as follows:

State Highway
Commission to
enforce law con-
cerning registration
of automobiles by
non-residents.

"The State Highway Commission shall determine what exemptions the non-resident automobile operators of the several States, districts, or territories, are entitled to under the provisions of this act, and ordain and publish rules and regulations for making effective the provisions of this act, which rules and regulations shall be observed and enforced by all the officers of this State whose duties require the enforcement of the automobile registration laws, and any violation of such rules and regulations shall constitute a misdemeanor."

Conflicting laws
repealed.

SEC. 2. That all laws or clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 301

AN ACT TO AMEND SECTION TWO THOUSAND NINE HUNDRED AND FORTY-TWO, CONSOLIDATED STATUTES, THE MUNICIPAL FINANCE ACT, SO AS TO PROVIDE FOR THE FINANCING OF AIRPORTS OR LANDING FIELDS BY CITIES AND TOWNS.

Preamble: Clerical
error in certain
1929 law.

Whereas, it is deemed advisable to carry out the probable intent of chapter one hundred and seventy, Public Laws of one thousand nine hundred and twenty-nine, as to the following amendment, which intent appears to have been frustrated by an error in said chapter one hundred and seventy in re-

ferring to section two thousand nine hundred and forty-three, Consolidated Statutes, instead of section two thousand nine hundred and forty-two, although the latter section was correctly given in the title of said chapter one hundred and seventy; *Now, therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand nine hundred and forty-two, Consolidated Statutes, is hereby amended by adding two new sub-sections at the end of section four thereof, as follows: (u) Land for airports or landing fields, including grading and drainage, forty years; (v) Buildings and equipment and other improvements of airports or landing fields, other than grading and drainage, ten years.

SEC. 2. That this act shall become effective from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

C. S. 2942,
amended,
Municipal Finance
Act, relative to
municipal bonds
for airports and
landing fields.

CHAPTER 302

AN ACT TO AMEND CONSOLIDATED STATUTES ONE THOUSAND TWO HUNDRED NINETY-SEVEN (SEVENTEEN) AND ONE THOUSAND TWO HUNDRED NINETY-SEVEN (THIRTY-ONE) SO AS TO PROVIDE FOR WORKING CERTAIN PRISONERS ON THE PUBLIC STREETS OF CITIES AND TOWNS.

The General Assembly of North Carolina do enact:

SECTION 1. That all prisoners sentenced to jail for any term less than sixty days may, as a part of such sentence, by the court in which such prisoners are tried and convicted, be sentenced to work at hard labor on the public streets of any city or town, the county farm, or any other public works of the county wherein such prisoners are tried and convicted.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

Sentencing prisoners to work upon streets in municipalities or upon public works of counties, thus amending C. S. 1297.

CHAPTER 303

AN ACT TO AMEND CHAPTER ONE HUNDRED THIRTEEN, SECTION TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-ONE, RELATING TO THE FEES OF JUSTICES OF THE PEACE.

The General Assembly of North Carolina do enact:

Ch. 113, Public Laws 1921, amended, relative to fees of Justices of the Peace in Cumberland County.

SECTION 1. That chapter one hundred and thirteen, section two, Public Laws of one thousand nine hundred and twenty-one, be and the same is hereby amended by striking out in line eight the word "and" before the word "Robeson" and by adding after the word "Robeson" the words "and Cumberland."

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 304

AN ACT TO AMEND HOUSE BILL NUMBER THREE HUNDRED THIRTY-EIGHT RATIFIED MARCH TWENTIETH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, KNOWN AS THE STATE ROAD LAW, SO AS TO PROVIDE FOR A REFUND OF TAX ON GASOLINE USED FOR MINING PURPOSES.

The General Assembly of North Carolina do enact:

H. B. No. 338, Public Laws 1931, amended, New Road Law.

Gasoline tax refunds.

Lumber industry.

Mining.

SECTION 1. That sub-section fifteen (15) of section twenty-four of House Bill number three hundred thirty-eight, ratified March twentieth, one thousand nine hundred thirty-one, and known as the State Road Law of one thousand nine hundred thirty-one, be and the same is hereby amended by inserting in line five between the words "purposes" and "motor boat" the following:

"(1½) tractor or stationary gasoline engine used only in the manufacture of lumber."

Amend further by inserting between the words "fishing purposes" and the word "and" in line six of said sub-section the following:

"(2½) mining machinery consisting principally of air compressors, hoists, pumps, and excavators used exclusively for mining purposes," and that said sub-section be further amended by inserting after the fourth sentence under paragraph (a) the following:

"If such motor fuels are to be used for mining purposes, the application shall state the name, type, horse-power, and serial number of the engine or engines so used and the purpose for which such engine or engines are to be used."

Contents of application for refund.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 305

AN ACT TO PLACE THE NAME OF MRS. W. H. BASON, OF ALAMANCE COUNTY, ON THE PENSION LIST.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. W. H. Bason, of Alamance County, widow of W. H. Bason, a Confederate Veteran, be and she is hereby placed on the pension roll: *Provided*, the same be referred to the State Board of Pensions for investigation and is found to be entitled to same under the existing pension law.

Mrs. W. H. Bason, widow of Confederate Veteran, placed on Pension Roll.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 306

AN ACT TO PLACE MRS. RUFUS R. HARRIS OF FRANKLIN COUNTY ON THE CONFEDERATE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Rufus R. Harris, widow of Rufus R. Harris, a Confederate Veteran of Franklin County, to whom she was married in one thousand eight hundred ninety-one and who died in one thousand nine hundred nine, be placed on the pension roll and receive the pension allowed widows of Confederate Veterans in Class "B": *Provided*, she can qualify for said pension under the existing pension laws.

Mrs. Rufus R. Harris, widow of Confederate Veteran, placed on Pension Roll.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 307

AN ACT TO PLACE MRS. JULIA FOSTER, WIDOW OF J. J. FOSTER, A CONFEDERATE VETERAN OF FRANKLIN COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. Julia Foster,
widow of Confed-
erate Veteran,
placed on Pension
Roll.

SECTION 1. That Mrs. Julia Foster, widow of J. J. Foster, a Confederate Veteran of Franklin County, be and she is hereby placed on the pension roll to receive the pension allowed widows of Confederate Veterans. *Provided*, she can qualify for said pension under the existing pension law.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 308

AN ACT TO AMEND SECTION FOUR HUNDRED SEVENTY-THREE OF THE CONSOLIDATED STATUTES RELATING TO ADDITIONAL JURORS FROM OTHER COUNTIES INSTEAD OF REMOVAL.

The General Assembly of North Carolina do enact:

C. S. 473,
amended.

SECTION 1. That section four hundred and seventy-three of the Consolidated Statutes be and the same is hereby amended to read as follows:

Judge may order
jurors from an-
other county in
lieu of removal.

"473. *Additional jurors from other counties instead of removal.* Upon suggestion made as provided by the second section preceding, or on his own motion, the presiding judge, instead of making order of removal may cause as many jurors as he deems necessary to be summoned from any county in the same judicial district or in an adjoining district by the sheriff or other proper officer thereof, to attend, at such time as the judge designates, and serve as jurors in said action. The judge may direct the required number of names to be drawn from the jury box in said county in such manner as he may direct, and a list of the same to be delivered to the sheriff or other proper officer of the county, who shall at once summon the jurors so drawn to appear at the time and place specified in the order. In case a jury is not obtained from those so summoned the judge may, in like manner, from time to time, order additional jurors summoned from any county

Drawing of
jurors.

in the same judicial district or in an adjoining district, or from the county where the trial is being held, until a jury is obtained. These jurors are subject to challenge for cause as other jurors, but not for non-residence in the county of trial, or service within two years, or not being free holders, and all jurors so summoned are entitled to compensation for mileage and time, to be paid by the county to which they are summoned, at the rate now provided by law for regular jurors in the county of their residence."

Challenges.

Compensation and mileage.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

CHAPTER 309

AN ACT SUPPLEMENTARY TO HOUSE BILL ONE THOUSAND THIRTY-NINE, THE SAME BEING "AN ACT TO APPOINT CERTAIN MEMBERS OF THE BOARDS OF EDUCATION OF THE RESPECTIVE COUNTIES OF NORTH CAROLINA, TO FIX THEIR TERM OF OFFICE AND LIMIT THE COMPENSATION AT STATE EXPENSE," WHICH WAS RATIFIED ON THE FIFTEENTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill number ten hundred and thirty-nine be and the same is hereby amended as follows:

H. B. No. 1039,
Public Laws 1931,
amended.

Under the heading "Forsyth" the same is hereby amended by substituting for G. Miller Hinshaw the name of H. A. Pfohl.

Appointment to
Forsyth County
Board of Educa-
tion.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 310

AN ACT TO AMEND SECTION ONE THOUSAND ONE HUNDRED NINETY OF THE CONSOLIDATED STATUTES RELATING TO INVOLUNTARY DISSOLUTION OF CORPORATIONS.

The General Assembly of North Carolina do enact:

C. S. 1190,
amended, relative
to involuntary
dissolution of
corporations.

Where assets are
lost to stockholders
by foreclosure
or otherwise.

Law again
amended.

Conflicting laws
repealed.

SECTION 1. That section one thousand one hundred and ninety of the Consolidated Statutes be and the same is hereby amended by inserting in line two of said section after the words "United States" the following: "or when it shall be made to appear to a judge of the Superior Court that all of the assets of the corporation of whatever kind or character have been lost to the stockholders by reason of foreclosure, assignment, or execution under judgment, and that the corporation is therefore unable to conduct the business for which it was organized."

SEC. 2. That section one thousand one hundred and ninety of the Consolidated Statutes be and the same is hereby further amended by inserting after the word "bankruptcy" in line five of said section the words "foreclosure, assignment, or sale under execution" and that said section be further amended by inserting after the word "adjudication" in line seven of said section the words "foreclosure, assignment or final sale under execution."

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 311

AN ACT TO AUTHORIZE THE STATE AUDITOR TO ISSUE TO DIXIE McCrARY, OF SURRY COUNTY, PENSION WARRANT FOR FIFTY-TWO DOLLARS AND FIFTY CENTS IN REPLACEMENT OF WARRANT LOST OR BURNED.

Preamble: Lost
pension warrant
of Mickey Ann
McCrory.

Whereas, State pension warrant in the sum of fifty-two dollars and fifty cents, dated December fifteen, one thousand nine hundred and twenty-two, payable to Mickey Ann McCrary, of Surry County, was either lost or burned, the same never having been presented for payment; and

Whereas, Dixie McCrary, said pensioner's son, paid to her fifty-two dollars and fifty cents in lieu of said lost check: Payment by Dixie McCrary.
Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. That the State Auditor is hereby authorized and directed to draw a pension warrant in the amount of fifty-two dollars and fifty cents (\$52.50) payable to Dixie McCrary in lieu of the pension warrant dated December fifteen, one thousand nine hundred and twenty-two, in favor of Mickey Ann McCrary, which was lost or burned, the same never having been presented for payment. State Auditor directed to issue warrant to Dixie McCrary.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 22nd day of April, A. D. 1931.

CHAPTER 312

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A DEPARTMENT OF LABOR, AND TO PRESCRIBE THE POWERS AND DUTIES OF THE DEPARTMENT OF LABOR AND THE COMMISSIONER OF LABOR.

The General Assembly of North Carolina do enact:

SECTION 1. That section seven thousand three hundred and nine (7309) of the Consolidated Statutes, one thousand nine hundred nineteen, be and the same is hereby amended so as hereafter to read as follows: C. S. 7309, amended.

"Section 7309. *Department of Labor Established.* A Department of Labor is hereby created and established. The duties of said department shall be exercised and discharged under the supervision and direction of a commissioner, to be known as the Commissioner of Labor." Department of Labor established.

SEC. 2. That section seven thousand three hundred and ten of the Consolidated Statutes, one thousand nine hundred nineteen, be and the same is hereby amended so as hereafter to read as follows: C. S. 7310, amended.

"Section 7310. *Election of Commissioner; Term; Vacancy.* The Commissioner of Labor shall be elected by the people in the same manner as is provided for the election of the Secretary of State. His term of office shall be four years, and he shall receive a salary of four thousand, five hundred dollars per annum. Any vacancy in the office shall be filled by the Governor, until the next general election. The office of the Department of Labor shall be kept in the City of Raleigh. Election of Commissioner.

Term of office.
Salary, \$4,500.
Vacancy appointments.
Office in Raleigh.

and shall be provided for as are other public offices of the State."

SEC. 3. Nothing in section two of this act shall be construed as affecting or in any way interfering with the term of office of the present Commissioner of Labor and Printing, who shall hereafter be known as the Commissioner of Labor and who shall hold office until the expiration of his present term, to which he was elected, and until his successor has been elected and qualified under the provisions of section two of this act.

SEC. 4. The Department of Labor shall consist of the following officers, divisions and sections:

Commissioner. A Commissioner of Labor.

A Division of Workmen's Compensation, as a separate and distinct unit, the officers of the Industrial Commission or the Division of Workmen's Compensation acting separately and independently of the other officers, divisions and sections herein provided for.

A Division of Standards and Inspections.

A Division of Statistics.

Each division, except the Division of Workmen's Compensation, shall be in charge of a chief administrative officer and shall be organized under such rules and regulations as the Commissioner of Labor, the head of the division concerned, and with the approval of the Governor, shall prescribe and promulgate. The Commissioner of Labor, with the approval of the Governor, may make provision for one person to act as chief administrative officer of two or more divisions, when such is deemed advisable. The chief administrative officers of the several divisions, except the Industrial Commission, shall be appointed by the Commissioner of Labor with the approval of the Governor, and he shall fix their compensation, subject to the approval of the Salary and Wage Commission, or such other agency of the government as shall succeed to the powers and duties of the Salary and Wage Commission. The Commissioner of Labor, with the approval of the Governor may combine or consolidate the activities of two or more of the divisions of the departments except the Division of Workmen's Compensation, or provide for the setting up of other divisions when such action shall be deemed advisable for the more efficient and economical administration of the work and duties of the department.

SEC. 5. The Commissioner of Labor shall be the executive and administrative head of the Department of Labor. He shall be vested with all of the authority and powers and

Present Commissioner unaffected.

Divisions of Department.

Commissioner.

Division of Workmen's Compensation.

Division of Standards and Inspection

Division of Statistics.

Administrative officers.

Appointment of Compensation.

Consolidation of work of Divisions permitted.

Power and authority of Commissioner.

charged with the performance of all the duties vested in and imposed upon the Commissioner of Labor and Printing and the Assistant Commissioner under article three, chapter one hundred twenty (120), of the Consolidated Statutes, being sections seven thousand three hundred twelve (a) to seven thousand three hundred twelve (i), inclusive, of the Consolidated Statutes, Volume Three, and under article four of chapter one hundred and twenty (120) of the Consolidated Statutes, being sections seven thousand three hundred twelve (j) to seven thousand three hundred twelve (m) of the Consolidated Statutes, Volume Three, and all amendments thereto; and also under chapter one hundred seventy-eight, Public Laws of one thousand nine hundred twenty-nine, and under chapter two hundred eighty-eight, Public Laws of one thousand nine hundred twenty-five.

General laws applicable.

SEC. 6. In addition to the other powers and duties conferred upon the Commissioner of Labor by this act, the said Commissioner shall have authority and be charged with the duty:

Other powers and duties.

(a) To appoint and assign to duty such clerks, stenographers, and other employees in the various divisions of the Department, with approval of said Director of Division as may be necessary to perform the work of the department, and fix their compensation, subject to the approval of the Salary and Wage Commission or such other agency of government as shall succeed to the powers and duties of the Salary and Wage Commission. The Commissioner of Labor may assign or transfer stenographers, or clerks, from one division to another, or inspectors from one division to another, or combine the clerical force of two or more divisions, or require from one division assistance in the work of another division, as he may consider necessary and advisable: *Provided, however*, the provisions of this subsection shall not apply to the Industrial Commission, or the Division of Workmen's Compensation.

Appointment of assistants.

Compensation.

Transfer of employees from one Division to another.

Industrial Commission excepted.

(b) To make such rules and regulations with reference to the work of the department and of the several divisions thereof as shall be necessary to properly carry out the duties imposed upon the said commissioner and the work of the department; such rules and regulations to be made subject to the approval of the Governor.

Making of rules and regulations.

Approval by Governor.

SEC. 7. The Commissioner of Labor shall annually, on or before the first day of January, file with the Governor a report covering the activities of the department, and the report so made on or before January first of the years in which the General Assembly shall be in session shall be accompanied by recommendations of the commissioner with reference to such

Annual report to Governor.

Recommendations as to legislation needed.

Printing and
distribution of
report.

Statistical report
to Governor.

Contents.

Publication of
information given
by employers
prohibited.

Power of Commis-
sioner to compel
the giving of such
information.

Refusal punishable
as for contempt.

changes in the law applying to or affecting industrial and labor conditions as the Commissioner may deem advisable. The report of the Commissioner of Labor shall be printed and distributed in such manner and form as the Director of the Budget shall authorize.

SEC. 8. It shall be the duty of the Commissioner of Labor to collect in the manner herein provided for, and to assort, systematize, and present to the Governor as a part of the report provided for in section seven hereof, statistical details relating to all divisions of labor in the State, and particularly concerning the following: The extent of unemployment, the hours of labor, the number of employees and sex thereof, and the daily wages earned; the conditions with respect to labor in all manufacturing establishments, hotels, stores, and workshops; and the industrial, social, educational, moral, and sanitary conditions of the labor classes, in the productive industries of the State. Such statistical details shall include the names of firms, companies, or corporations, where the same are located, the kind of goods produced or manufactured, the period of operation of each year, the number of employees, male or female, the number engaged in clerical work and the number engaged in manual labor, with the classification of the number of each sex engaged in such occupation and the average daily wage paid each: *Provided*, that the Commissioner shall not, nor shall anyone connected with his office, publish or give or permit to be published or given to any person the individual statistics obtained from any employer, and all such statistics, when published, shall be published in connection with other similar statistics and be set forth in aggregates and averages.

SEC. 9. The Commissioner of Labor, or his authorized representative, for the purpose of securing the statistical details referred to in section eight hereof, shall have power to examine witnesses on oath, to compel the attendance of witnesses and the giving of such testimony and production of such papers as shall be necessary to enable him to gain the necessary information. Upon refusal of any witness to comply with the requirements of the Commissioner of Labor or his representative in this respect, it shall be the duty of any judge of the Superior Court, upon the application of the Commissioner of Labor, or his representative, to order the witness to show cause why he should not comply with the requirements of the said Commissioner, or his representative, if in the discretion of the judge such requirement is reasonable and proper. Refusal to comply with the order of the judge of the Superior Court shall be dealt with as for contempt of court.

SEC. 10. It shall be the duty of every owner, operator, or manager of every factory, workshop, mill, mine, or other establishment, where labor is employed, to make to the department, upon blanks furnished by said department, such reports and returns as the said department may require, for the purpose of compiling such labor statistics as are authorized by this act, and the owner or business manager shall make such reports and returns within the time prescribed therefor by said Commissioner, and shall certify to the correctness of the same. Upon the refusal of any person, firm, or corporation to comply with the provisions of this section, it shall be the duty of any judge of the Superior Court, upon application by the Commissioner or by any representative of the department authorized by him, to order the person, firm, or corporation to show cause why he or it should not comply with the provisions of this section. Refusal to comply with the order of the judge of the Superior Court shall be dealt with as for contempt of court.

Employers required to make statistical report to Commissioner on proper blanks.

Refusal punishable as for contempt.

SEC. 11. *Division of Workmen's Compensation.* The North Carolina Industrial Commission, created under the provisions of the Workmen's Compensation Act, chapter one hundred and twenty, Public Laws of one thousand nine hundred and twenty-nine, is hereby transferred to the Department of Labor as one of its integral units. The powers, duties, and personnel of the said Industrial Commission shall continue as provided for in the Workmen's Compensation Act, except and: *Provided, however,* that such adjustments shall be made in connection with the statistical work and the work of inspection of said Industrial Commission and the statistical work and work of inspection of other divisions of the Department of Labor as the Commissioner of Labor, with the advice of the Industrial Commission and of the heads of the divisions directly concerned, may, with the approval of the Governor, prescribe, for the purpose of facilitating, expediting, and improving the work of the Department as a whole.

Division of Workmen's Compensation.

Powers and personnel of Industrial Commission unaffected.

Statistical and inspection work.

SEC. 12. *Division of Standards and Inspection.*

(a) The Division of Standards and Inspection shall succeed to and is hereby vested with all the duties, powers, purposes, responsibilities and jurisdiction heretofore vested in the North Carolina Child Welfare Commission under article one, chapter ninety, of the Consolidated Statutes, and said article and the several sections of the Consolidated Statutes included in said article are hereby amended to the extent necessary to make said transfer of duties, power, purposes, responsibilities and jurisdiction effective and to carry out the provisions, purposes and intent of this act. The organization

Division of Standards and Inspection.

Succeeds Child Welfare Commission; C. S. art. 1, ch. 90, thus amended.

Temporary retention of Child Welfare Commission.

and personnel of the Child Welfare Commission shall be continued subject to such changes therein as shall be made by the Commissioner of Labor, and the Director of said Division, with the approval of the Governor. Transfer of duties and power shall not, however, in any degree affect the validity of the rules and regulations heretofore adopted by said Child Welfare Commission, but the same shall remain in force and effect and be administered by said Division of Standards and Inspections. The Director of said Division, together with the Commissioner of Labor, with approval of the Governor, shall have authority to amend or abolish old rules and make such new rules and regulations as they may deem necessary not inconsistent with this act or existing law.

Investigation of employment of women and children.

Appointment of investigators.

(b) To make studies and investigations of special problems connected with the labor of women and children, and to create the necessary organization, and to appoint an adequate number of investigators, with the consent of the Commissioner of Labor and the approval of the Governor; and the Director of said division, under the supervision and direction of the Commissioner of Labor and under such rules and regulations as shall be prescribed by said Commissioner, with the approval of the Governor, shall perform all duties devolving upon the Department of Labor, or the Commissioner of Labor, with relation to the enforcement of laws, rules, and regulations governing the employment of women and children.

Annual report and recommendations for improving working conditions.

(c) To report annually to the Commissioner of Labor the activities of the division, with such recommendations as may be considered advisable for the improvement of the working conditions for women and children.

Statistics on certain matters collated.

(d) Shall also collect and collate information and statistics concerning the location, estimated and actual horsepower and condition of valuable water-powers, developed and undeveloped, in this State; also concerning farm lands and farming, the kinds, character, and quantity of the annual farm products in this State; also of timber lands and timbers, truck gardening, dairying, and such other information and statistics concerning the agricultural and industrial welfare of the citizens of this State as he may deem to be of interest and benefit to the public, and shall also perform the duties of mine inspector as prescribed in the chapter entitled Mines.

Agricultural and industrial matters.

Mine inspection.

Chief Inspector.

Duties.

(e) The chief administrative officer of the Division of Standards and Inspection shall be known as the Chief Inspector. It shall be his duty, under the direction and supervision of the Commissioner of Labor, under rules and regulations to be adopted by the Department as herein provided, to make or cause to be made all necessary inspections to see that

all laws, rules, and regulations concerning the safety and well-being of labor are promptly and effectively carried out.

(f) It shall further be the duty of the Division of Standards and Inspection to conduct such research and carry out such studies as will contribute to the health, safety, and general well-being of the working classes of the State. The findings of such investigations, with the approval of the Commissioner of Labor and the Governor and the coöperation of the chief administrative officer of the Division or Divisions directly concerned, shall be promulgated as rules and regulations governing work places and working conditions. All recommendations and suggestions pertaining to health, safety, and well-being of employees shall be transmitted to the Commissioner of Labor in an annual report which shall cover the work of the Division of Standards and Inspection.

Research into welfare of working classes.

Rules and regulations.

Recommendations to be submitted with annual report.

SEC. 13. *Division of Statistics.* The Division of Statistics shall be in charge of a Chief Statistician. It shall be his duty, under the direction and supervision of the Commissioner of Labor, to collect, assort, systematize, and print all statistical details relating to all divisions of labor in this State as is provided in section eight of this act.

Division of Statistics.

Collection of statistics.

SEC. 14. The Printing Commission, established under section seven thousand two hundred and eighty-six, Consolidated Statutes, one thousand nine hundred and nineteen, and the State Child Welfare Commission, established under section five thousand and thirty-one of the Consolidated Statutes, one thousand nine hundred and nineteen, are hereby abolished.

C. S. 7286, amended, abolishing Printing Commission.

C. S. 5031, amended, abolishing Child Welfare Commission.

SEC. 15. That all powers, authority, and duties vested in and imposed upon the Printing Commission, the Commissioner of Labor and Printing, the Governor and Council of State, and the Attorney General under and by virtue of article one, chapter one hundred and twenty, Consolidated Statutes, one thousand nine hundred and nineteen, as amended, be and the same are hereby transferred to, vested in, and imposed upon the Division of Purchase and Contract and the Director of Purchase and Contract, subject to the provisions of the act of the General Assembly creating said Division of Purchase and Contract, and the said article of the Consolidated Statutes and the several sections of the Consolidated Statutes included in said articles are hereby amended so as to effect said transfer of authorities and duties.

Powers of Printing Commission transferred to Division of Purchase and Contract.

C. S. art. 1, ch. 120, thus amended.

SEC. 16. That all laws and clauses of laws in conflict with the provisions of this act, insofar as they conflict herewith, are hereby repealed.

Conflicting laws repealed.

SEC. 17. This act shall be in force and effect from and after April first, one thousand nine hundred and thirty-one:

Effective, when.

Provided, that the Child Welfare Commission shall continue operating under existing laws until June thirtieth in order to complete the year's program of inspections, use printed material and complete statistical studies, but the Executive Secretary, the Commissioner of Labor, with the approval of the Governor, shall proceed to complete plans for reorganization of Department of Labor to be made effective promptly July first, one thousand nine hundred and thirty-one.

Ratified this the 22nd day of April, A. D. 1931.

Reorganization to be completed by July 1, 1931.

CHAPTER 313

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND THIRTY-NINE, THE SAME BEING "AN ACT TO APPOINT CERTAIN MEMBERS OF THE BOARDS OF EDUCATION OF THE RESPECTIVE COUNTIES OF NORTH CAROLINA, FIX THEIR TERM OF OFFICE AND LIMIT COMPENSATION AT STATE EXPENSE," WHICH WAS RATIFIED ON THE FIFTEENTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill number one thousand thirty-nine be and the same is hereby amended as follows:

Under the heading "Wilkes" that the words "that the membership of the Board of Education of Wilkes County be and is hereby increased from three to five members, and C. O. McNeill, E. E. Eller, D. F. Shepard, Mack Moore and R. L. Hickerson be and are hereby appointed as members of the Board of Education for said county" be stricken out and the following be substituted therefor: "That the membership of the Board of Education of Wilkes County be and is hereby increased to seven members, and C. O. McNeill, E. E. Eller, D. F. Shepard, Mack Moore, R. L. Hickerson, D. C. Whittington and J. M. German be and the same are hereby appointed as members of the Board of Education for said county."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1931.

H. B. No. 1039,
Public Laws 1931,
amended.
School Omnibus
Law.

Board of Educa-
tion of Wilkes
County increased
to seven members.

Personnel.

Conflicting laws
repealed.

CHAPTER 314

AN ACT TO AMEND HOUSE BILL THREE HUNDRED THIRTY-EIGHT ENTITLED "A BILL TO BE ENTITLED AN ACT TO AMEND CHAPTER TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-ONE, AND ACTS AMENDATORY THEREOF AND ADDITIONAL THERETO, RELATING TO THE STATE HIGHWAY SYSTEM AND PUBLIC ROADS OF THE STATE, AND TO PROVIDE FOR THE MAINTENANCE THEREOF."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill three hundred thirty-eight entitled "a bill to be entitled an act to amend chapter two, Public Laws of one thousand nine hundred twenty-one, and acts amendatory thereof and additional thereto, relating to the State Highway System and Public Roads of the State, and to provide for the maintenance thereof" and ratified on the twentieth day of March, one thousand nine hundred thirty-one, be amended as follows: Section six thereof be amended by inserting the word "solely" between the words "payable" and the word "out" in said section, so that the second sentence thereof shall hereafter read as follows: "All such contracts shall be valid obligations of the State, payable solely out of State Highway Commission Revenue."

H. B. No. 338,
Public Laws 1931,
amended, being
New Road Law.

State Highway
contracts.

SEC. 2. As soon as possible after the ratification of said House Bill three hundred thirty-eight the Secretary of State shall cause one thousand copies thereof to be printed and circulated as follows: one hundred copies shall be delivered to the Chairman of the State Highway Commission for the use of the State Commission; the Secretary of State shall mail, or caused to be mailed, five copies to the Chairman of the Board of County Commissioners of the several counties throughout the State and the Chairman of the said Board of Commissioners shall cause a copy thereof to be delivered to the County Auditor or County Accountant and copy to be delivered to the County Highway Commission, if any; and copy thereof to be delivered to the Chairman of any District or Township Highway Commission in his county. If additional copies are required in any county the Chairman of the Board of Commissioners shall apply for same and the Secretary of State shall supply the copies applied for.

1,000 copies of act
ordered printed and
distributed to
counties by Secre-
tary of State.

Additional copies.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1931.

CHAPTER 315

AN ACT RELATIVE TO FOX HUNTING IN ALLEGHANY COUNTY.

The General Assembly of North Carolina do enact:

Ch. 51, Public
Laws 1927,
amended.

SECTION 1. That section twenty-seven of chapter fifty-one of the Public Laws of one thousand nine hundred and twenty-seven be amended as follows:

Regulation of fox
hunting in
Alleghany County.

Provided, no license be required to chase foxes when no game is bagged and the hunting is not done on horseback: *Provided*, this amendment shall apply only to Alleghany County.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1931.

CHAPTER 316

AN ACT TO AMEND HOUSE BILL ONE THOUSAND ONE HUNDRED EIGHTEEN RELATIVE TO APPOINTMENT OF JUSTICES OF PEACE IN SWAIN COUNTY.

The General Assembly of North Carolina do enact:

H. B. No. 1118,
Public Laws 1931,
amended, relative
to appointment of
Justices of the
Peace in Swain
County.

SECTION 1. Amend House Bill number one thousand one hundred eighteen, known as the Omnibus Justice of the Peace Bill passed by the one thousand nine hundred thirty-one General Assembly by adding the following names of Charleston Township in Swain County: W. W. Wiggins, W. O. Calhoun.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 23rd day of April, A. D. 1931.

CHAPTER 317

AN ACT TO AMEND SECTION SIX THOUSAND FOUR HUNDRED AND SIXTY-FIVE OF THE CONSOLIDATED STATUTES PERTAINING TO NOTICE OF NON-PAYMENT OF INSURANCE PREMIUM BEFORE FORFEITURE.

The General Assembly of North Carolina do enact:

C. S. 6465,
amended.

SECTION 1. That section six thousand four hundred and sixty-five of the Consolidated Statutes of one thousand nine hundred and nineteen be amended by adding at the end thereof the following:

"No insurance company doing business in this State and issuing health and/or accident insurance policies, other than contracts of group insurance or disability and/or accidental death benefits in connection with policies of life insurance, the premium for which is to be collected in weekly, monthly, or other periodical installments by authority of a payroll deduction order executed by the assured and delivered to such insurance company or the assured's employer authorizing the deduction of such premium installments from the assured's salary or wages, shall, during the period for which such policy is issued, declare forfeited or lapsed any such policy hereafter issued or renewed until and unless a written or printed notice of the failure of the employer to remit said premium or installment thereof stating the amount or portion thereof due on such policy and to whom it must be paid, has been duly addressed and mailed to the person who is insured under such policy at least fifteen days before said policy is cancelled or lapsed."

Forfeiture of group health and accident insurance policies; not permitted to be forfeited without written notice to assured.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1931.

CHAPTER 318

AN ACT TO PROVIDE FOR EX-SOLDIERS OF THE WORLD WAR AND MEMBERS OF THEIR FAMILIES AND BENEFICIARIES UNDER ANY GOVERNMENT INSURANCE OR ADJUSTED COMPENSATION CERTIFICATE TO OBTAIN FROM THE BUREAU OF VITAL STATISTICS DEATH AND BIRTH CERTIFICATES WITHOUT COST.

The General Assembly of North Carolina do enact:

SECTION 1. That upon application to the Bureau of Vital Statistics made by the Adjutant or any officer of a local post of the American Legion, it shall be the duty of the Bureau of Vital Statistics to furnish immediately to such applicant the vital statistical records and necessary copies thereof, made up in the necessary forms for the use of such applicant, without charge.

Information furnished by Bureau of Vital Statistics to officers of American Legion.

SEC. 2. This act shall apply only to ex-soldiers of the World War and members of their families and/or beneficiaries under Government insurance or adjusted compensation certificate issued to such ex-soldier.

Applicable to World War Veterans and their families regarding Government insurance.

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 24th day of April, A. D. 1931.

CHAPTER 319

AN ACT TO CORRECT AN ERROR IN ENROLLMENT OF HOUSE BILL NINE HUNDRED AND FORTY-THREE, RATIFIED APRIL THIRTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, ENTITLED "AN ACT TO AMEND CHAPTER ONE HUNDRED AND TWENTY, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, THE SAME BEING KNOWN AS THE WORKMEN'S COMPENSATION ACT."

The General Assembly of North Carolina do enact:

H. B. No. 943,
Public Laws 1931,
amended, relating
to Workmen's Com-
pensation Act.

SECTION 1. Amend House Bill nine hundred and forty-three, section five thereof, by striking out the words "one-half of" occurring between the words "then" and "said" in line seven, the said words being inserted therein in error upon enrollment.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1931.

CHAPTER 320

AN ACT TO AMEND CHAPTER FIFTY-ONE, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, RELATIVE TO THE PROPAGATION OF GAME IN NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Ch. 51, Public
Laws 1927,
amended, North
Carolina Game
Law.

SECTION 1. That chapter fifty-one, Public Laws of North Carolina, session one thousand nine hundred and twenty-seven, be amended by inserting between sections thirty-six and thirty-seven a new section to be known as section thirty-six (a) as follows:

Board of Conserva-
tion and Develop-
ment may license
business of propa-
gating game.

"Section 36 (a). Any person desiring to engage in the business of propagating in captivity upland game birds, ducks, and geese or any of them on land of which he is the owner or lessee and selling same pursuant to the provisions of this

section, may make application in writing to the Board of Conservation and Development for a license to do so. The Board when it shall appear that such application is made in good faith shall upon the payment of a fee of two dollars, issue to each applicant a license permitting such licensee to propagate such game birds on land of which he is the owner or lessee, the location of which shall be stated in such application and such license; to sell and ship such propagated game birds in the State and from the State alive at any time for breeding or stocking purposes and to take such propagated game birds except quail and wild turkey in any manner and at any time and sell the carcasses for food as hereinafter prescribed: <i>Provided</i> , that propagated upland game birds may be killed by shooting only from November twentieth to February fifteenth, inclusive; and, <i>Provided further</i> , that propagated migratory game birds may be killed by shooting only during the open season for migratory game birds. Each such license shall expire on the thirty-first day of December of the year in which it is issued. Each holder of a game bird propagating license shall keep such license prominently displayed at the place of business specified therein.	Application.
	Fee of \$2.
	Shipping in and out of State permitted.
	Quail and wild turkey excepted.
	Open seasons.
	Expiration of license.
	Displaying license.
Every person holding a game bird propagating license issued by the Board shall keep accurate written records showing the number of game birds of each species propagated, bought, or sold, and the disposition thereof. These records shall be kept permanently on the premises stated in such license and shall be open for inspection by any duly authorized representative of the Board at all reasonable times.	Licensee to keep accurate records.
	Records open to inspection.
Migratory game birds propagated in accordance with this section shall not be bought or sold for food unless each bird before attaining the age of four weeks shall have had removed from the web of one foot a portion thereof in the form of a "V" large enough to make a well defined mark which shall be sufficient to identify it as a bird propagated in accordance with this section of the North Carolina Game Law. Game birds propagated in accordance with this section may be bought, sold or offered for sale for food only after being tagged with an indestructible metal tag which shall be supplied by the Board.	Requisites for propagating migratory game for sale for food.
	Identification.
	Tagging.
Common carriers shall receive and transport game birds tagged as aforesaid but to every package containing such propagated game birds shall be affixed a tag or label upon which shall be plainly printed or written the name, address and license number of the person by whom such propagated game birds are shipped and the name and address of the person to whom such propagated game birds are to be	Common carriers permitted to transport game thus sold.
	Labeling.
	Contents of label.

Tagging fee of
5 cents.

Serving game to
customers of
cafes, etc.

Licensing of cafes,
etc., desiring to
serve game to
customers.

License fee of \$10.

Expiration of
license.

Displaying license.

Accurate records
to be kept.

Records open to
inspection.

Copies of records
to be furnished
Department.

transported and number of each kind contained therein. The Board shall be entitled to receive and shall collect for each tag to be affixed to the carcass of each game bird propagated, in accordance with this section, the sum of five cents. The said tags shall remain affixed as aforesaid until the carcasses of such propagated game birds shall be finally prepared for consumption: *Provided*, that the owner or proprietor of a hotel, restaurant, boarding house, or the manager of a club, may sell a portion of a tagged game bird to a guest, customer, or member, for consumption on the premises.

The proprietor or keeper of a hotel, restaurant or cafe, boarding-house or club, desiring to serve game to his patrons, may make application to the Department of Conservation and Development for a license to do so. The Department, when it shall appear that such application is made in good faith, shall upon the payment of a fee of ten dollars (\$10.00) issue to each such applicant a license permitting the holder thereof to buy and possess game birds lawfully tagged, and to serve such game to his patrons for consumption at any time, but only on the premises, the location of which shall be definitely stated in such license and the application therefor. Each such license to serve game birds shall expire on the thirty-first day of December in the year in which it is issued. Each person holding a license to serve game birds shall keep such license prominently displayed at the place of business specified therein. The holder of a license to serve game birds may purchase only game birds tagged in accordance with law. Each holder of a license to serve game birds shall keep accurate written records of each and every purchase, which records shall contain the name and address of the person or corporation from whom such game birds were purchased, the date of each transaction and the number and kind of game birds included in each purchase. These records shall be kept permanently at the place of business specified in the license and shall be open for inspection by any duly authorized representative of the Department at all reasonable times. Each holder of a license to serve game birds shall send a certified copy of these records for the previous calendar year to the Department not later than January fifteenth. The Department shall furnish the forms on which these records are to be kept."

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 24th day of April, A. D. 1931.

CHAPTER 321

AN ACT TO APPOINT JUSTICES OF THE PEACE FOR
THE SEVERAL COUNTIES OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

SECTION 1. That the following named persons be and they are hereby appointed justices of the peace for their respective townships and counties in North Carolina for a term of six years, except when a different time is named herein, said terms to begin on the first day of April, one thousand nine hundred and thirty-one, or when their present terms expire: *Provided*, that they may qualify at any time within sixty days after the first day of April, one thousand nine hundred and thirty-one:

Annual
appointment of
Justices of the
Peace for various
counties.

Qualification.

ALAMANCE COUNTY

Alamance.

Newlin Township—John G. Clark.

Boone Station Township—W. P. Ireland.

Melville Township—C. S. Parnell.

Patterson Township—W. H. Isley.

Burlington Township—Egbert Truitt.

Pleasant Grove Township—J. E. Sellars.

ALEXANDER COUNTY

Alexander.

Gwaltney's Township No. 1—S. C. Campbell, Leslie Millsaps, T. L. Fox.

Gwaltney's Township No. 2—R. F. Sharp, Will Cook.

Sugar Loaf Township—R. R. Kirby.

Little River Township—J. C. Fortner.

Ellendale Township—D. G. Eckerd, P. E. Johnson, Luther Price.

Wittenburg Township—Carl Fox, E. G. Benfield.

Sharpe's Township—E. H. Willett, A. G. Matlock.

Miller's Township—Shotwell Patterson.

Taylor'sville Township—H. C. Payne, T. L. Watt.

Sharpe's Township No. 2—K. W. York.

ALLEGHANY COUNTY

Alleghany.

Cap Civil Township—F. B. Wagoner, G. Glenn Nichols.

Piney Creek Township—J. M. Weaver, W. F. Parson, C. L. Hash.

Prather's Creek Township—R. G. Warden (for four years).

Cranberry Township—E. A. Long (for four years). W. F. Doughton, (for four years), C. L. Upchurch, (for four years).

Cherry Lane Township—Sowell Woodruff, A. J. Bryann, J. F. Royal, J. T. Inskeep.

Glade Creek Township—A. L. Coomes, (for two years), G. N. Evans, (for four years), Steve Spurlin, (for two years), Fred Harris, (for two years).

Whitehead Township—M. L. Richardson, Mack Toliner, Alvin Edwards, (for two years).

Anson.

ANSON COUNTY

Wadesboro Township—J. E. Gray, G. D. Davidson, (for two years).

Lilesville Township—T. R. Liles, M. C. Maness, J. G. Williams, (for two years).

Gulledge Township—J. T. Webb, J. P. Ratliff, (for two years).

White Store Township—J. W. Jones, J. T. Leonard, (for two years).

Lanesboro Township—M. W. Lee, J. C. Goodman (for two years).

Burnsville Township—S. J. Turner, G. H. Parker (for two years).

Ansonville Township—M. T. Ballard, F. A. Osborne, A. E. Hendley, (for two years).

Ashe.

ASHE COUNTY

Clifton Township—B. Hartsoe, J. W. King, Eli M. Miller, (for two years).

Chestnut Hill Township—J. E. Gambill, E. F. Gambill, J. F. Oliver, (for two years).

Creston Township—J. M. Burkett, J. R. McMillan, (for two years).

Elk Township—W. Frank Greer, (for six years).

Grassy Creek Township—W. P. Colvard, E. V. Pierce, (for two years).

Hurricane Township—T. C. Blevins, W. T. Dolinger, Fred D. Blevins, (for two years).

Horse Creek Township—Oren Ham, E. W. Stansberry (for two years).

Helton Township—John Littlewood, (for two years).

Laurel Township—T. J. Graybeal, (for two years).

North Fork Township—W. R. Osborne, B. H. Duncan, (for two years).

Obids Township—D. C. Miller, R. A. Johnson, (for two years).

Oldfield Township—John A. March, A. J. Houck, (for two years).

Jefferson Township—W. C. Smith, George F. Bare, G. S. Yates, (for two years).

Pine Swamp Township—Paul Trivette, W. H. Owens, J. F. Hartzog, A. H. Church, (for two years).

Piney Creek Township—C. C. Parsons, J. E. Tucker, (for two years).

West Jefferson Township—P. T. McNeill (for two years).

Peak Creek Township—F. T. Miller, Loyd S. Richardson, M. V. Hoppers, (for two years).

AVERY COUNTY

Avery.

Cranberry Township—L. D. Woods (for four years).

Roaring Creek Township—Teny Griffith, Fred Beam (for four years).

Toe River Township—C. H. Ollis, D. Buchanan, Ira Vance.

Wilson's Creek Township—Carlifax Clark, (for four years).

BEAUFORT COUNTY

Beaufort.

Pantego Township—McCoy B. Respass, W. S. Riddick, Noah W. Paul.

Richland Township—J. A. Hardy, Warren Tuten.

Bath Township—L. L. Tankard, W. A. Tankard.

Long Acre Township—J. Z. Bowen, M. H. Cutler.

Chocowinity Township—R. L. Barr, L. O. Cratch.

Washington Township—I. P. Hodges, Earl Hodges.

BERTIE COUNTY

Bertie.

Windsor Township—W. M. Sutton, W. T. Heckstall, John T. Perry, W. H. Sallenger, P. T. Perry, J. H. Cowan, L. S. Mizzell.

Merry Hill Township—T. E. White, S. A. Adams.

Whites Township—J. W. Leary.

Colerain Township—Lee O. Perry, James M. Perry, N. J. Ward, George W. Baker, A. J. M. Perry, J. W. Raynor.

Roxobel Township—C. L. L. Cobb, B. F. Burkett.

Mitchells Township—John P. Slade, Langley Taylor, W. A. Cooke, G. V. Lassiter.

Woodville Township—E. C. Pittman, J. P. Harrington.

Snakebite Township—H. W. Bazemore, C. D. Bazemore.

Indian Woods Township—E. D. Spruill.

BLADEN COUNTY

Bladen.

White Oak Township—T. B. Melvin.

White's Creek Township—Vinton Savage.

Elizabeth Creek Township—W. P. Dove (for four years),

Cypress Creek Township—J. C. Cromartie.

Bladenboro Township—C. F. Ashley (for four years), Ed Hooks.

Brunswick.

BRUNSWICK COUNTY

- Town Creek Township*—M. B. Watkins.
Shallotte Township—Eugene H. Gray.
Lockwoods Folly Township—Lucian Fulford, Eugene B. Gray.
Waccamaw Township—Robert Millikin.
Northwest Township—George R. Rowan, J. C. Mercer.

Buncombe.

BUNCOMBE COUNTY

- Asheville Township*—W. R. Gudger, (for two years).
Limestone Township—B. L. Cunningham, (for two years).
Biltmore Township—R. C. Sales, (for two years).
Leicester Township—J. L. Williams.
Reemo Creek Township—J. A. Clinton.

Burke.

BURKE COUNTY

- Drexel Township*—Julius Page, Cecil Dobson.
Icard Township—D. A. Hutto, M. P. Lipe, R. F. Berry, Sam Short, Ernest Chapman.
Jonas Ridge Township—Frank W. Bicknell, W. M. Shuffler.
Linville Township—Harrison Parks, John Curtis.
Lovelady Township—J. D. Cassells, Horace Goode, Frank Pascall, Oscar Abee.
Lower Creek Township—William Hallyburton.
Lower Fork Township—W. H. York, W. C. Hoyle.
Morganton Township—W. F. Hallyburton, J. L. McGalliard, George H. Battle, Luke Woodbury, William E. Gilliam.
Quaker Meadows Township—Walter Bost, Walter James, Lonnie Harbison.
Silver Creek Township—Thomas Neill, Jr., William Morrison, Thomas Norman, Jr.
Smoky Creek Township—Lawrence Smith.
Upper Fork Township—Waits Cook.
Upper Creek Township—Ralph Cloer.

Caldwell

CALDWELL COUNTY

- King's Creek Township*—H. G. Barlow.
Little River Township—M. J. Smith.
Lovelady Township—G. G. Williams, G. W. Hayes, A. C. Hollar, I. B. Williams.
North Catawba Township—J. Lindsay Green, W. J. Bean.
Globe Township—Z. V. Holloway, James F. Church.
Lower Creek Township—F. S. McGowan.
Mulberry Township—J. Ross Coffey.
Patterson Township—J. N. Harrison, T. S. Setzer.
Yadkin Valley Township—W. W. Turnmire.
Lenoir Township—R. A. May, Haywood Clark.

CARTERET COUNTY

Carteret.

Newport Township—J. S. Hall.*Straits Township*—Richard Leffers.

CASWELL COUNTY

Caswell.

Dan River Township—T. H. Hatchette, R. L. Mitchelle.*Anderson Township*—Jim McKinney.*Hightowers Township*—L. L. Nelson, Joe Warren, W. L. Compton.*Leasburg Township*—George W. Oliver, S. P. Newman.*Locust Hill Township*—J. Y. Blackwell.*Milton Township*—J. W. Powell, Arch Thomas, S. M. Jones, N. J. Taylor.*Pelham Township*—T. N. Pierce, N. C. Hodges, J. W. Mahan, W. M. Zimmerman.*Stoney Creek Township*—Stokes Butler, G. G. Rice.*Yanceyville Township*—A. Y. Kerr, Onza Gwynn.

CATAWBA COUNTY

Catawba

Caldwell Township—Clarence Wilkinson, R. L. Abernathy.*Catawba Township*—E. G. Abernathy, C. A. Little.*Cline's Township*—E. S. Little, W. H. Winebarger.*Jacobs Fork Township*—J. J. Jarrett, Fred Phillips.*Bandys Township*—Eugene Ward, C. E. Rudisell, Mrs. E. M. Bledsoe.*Mountain Creek Township*—H. B. Lindle.*Hickory Township*—J. L. Miller, Sr.

CHATHAM COUNTY

Chatham.

Albright Township—J. B. Ingle, S. P. Teague, Claudie Thompson, (for two years).*Baldwin Township*—Alf Norwood, (for two years).*Bear Creek Township*—W. T. Brooks, B. A. Phillips, G. M. Andrews, (for two years).*Cape Fear Township*—J. M. Craven, (for two years).*Hadley Township*—Carl Perry and Osborne Mann, (for two years), E. J. Dark (for two years).*Williams Township*—E. J. Riggsbee, (for two years).

CHEROKEE COUNTY

Cherokee.

Valley Town Township—E. B. King, D. S. Russell, J. R. Leach, Miss Pearl Parker, John H. Bryson.*Murphy Township*—John Keener, George F. Hendrix, J. M. Leatherwood, George Hembry, T. N. Bates, A. A. Fain.*Notla Township*—J. W. Kilpatrick, Lon Roper, O. G. Anderson.*Hot House Township*—John Newman, T. T. Johnson.

Shoal Creek Township—W. F. Hill, W. W. Barton.
Beaver Dam Township—C. J. Crow, Fred Martin.
Valley Township—J. M. Morrow.

Chowan.

CHOWAN COUNTY

Edenton Township—B. B. Cobb.

Clay.

CLAY COUNTY

Brasstown Township—R. R. Dyer, E. L. Arrant, A. A. Platt,
 (for two years).

Hayesville Township—T. C. Moore, (for two years).

Cleveland.

CLEVELAND COUNTY

Number Two Township—S. J. McCluney, (for two years),
 J. M. Erwin.

Number Eight Township—E. M. Eaker, (for two years).

Number Six Township—Z. Kistler, (for two years), P. F.
 Grigg.

Columbus.

COLUMBUS COUNTY

Ranson Township—S. E. Flynn, (for four years).

Tatum's Township—J. H. Inman, F. H. Britt, (for four
 years), W. T. O'Berry.

Bug Hill Township—O. Lane Formyduval, (for four years),
 W. C. Cox, (for four years).

Cerro Gordo Township—I. L. Green, (for four years).

Williams Township—W. M. Hinson, (for four years), J. C.
 Stanley, (for four years), W. J. McPherson, (for four years).

Chadbourn Township—Luther Hammond, (for four years).

Lee's Township—B. A. Marlow, (for four years), J. A.
 Formyduval.

Whiteville Township—Bruce Pierce, (for four years).

Craven.

CRAVEN COUNTY

Number One Township—A. G. Lilly, (for two years), T. S.
 Jackson, (for two years).

Number Eight Township—Alice Colvin, (for two years),
 W. E. Patterson, (for two years).

Number Nine Township—W. A. Newell, (for two years).

Number Three Township—R. W. Lamb, (for two years),
 B. H. Parrott, (for two years), J. H. Humphrey, (for two
 years).

Number Seven Township—Robert L. Armstrong, (for two
 years).

Cumberland.

CUMBERLAND COUNTY

Pearces Mill Township—H. McN. Ray.

Eastover Township—R. P. Bolton.

Cross Creek Township—J. D. Croswell.

CURRITUCK COUNTY

Currituck.

Crawford Township—W. U. Ballance, E. S. Morgan.*Poplar Branch Township*—T. S. Harrell, Graham Woodhouse.

DAVIDSON COUNTY

Davidson.

Tyro Township—W. J. Giles.

DAVIE COUNTY

Davie.

Cooleemee Township—C. D. Lefler.*Calahan Township*—W. A. Byerly, J. E. Cartner, Jack Anderson.*Farmington Township*—L. J. Horn, B. C. Teague, M. J. Hendricks.*Smith Grove Township*—D. F. Taylor.*East Shady Grove Township*—H. T. Smithdeal.*West Shady Grove Township*—Marvin Jones.*Clarksville Township*—C. W. Lowery, B. W. Rollins.*Mocksville Township*—J. B. Cain.

DUPLIN COUNTY

Duplin.

Kenansville Township—A. D. Grady, (for two years).*Glisson Township*—Fred Outlaw, (for two years).*Island Creek Township*—L. R. Brown, (for two years).*Warsaw Township*—Edgar D. Williams, (for two years).

DURHAM COUNTY

Durham.

Durham Township—Fred W. Amos, J. O. Pleasants.*Patterson Township*—Mrs. Eugene Massey.

EDGECOMBE COUNTY

Edgecombe.

Number Twelve Township—J. D. Jenkins, C. L. Staton.*Number Ten Township*—W. P. Edmondson.*Number Five Township*—C. H. Spivey.

FORSYTH COUNTY

Forsyth.

Broadway Township—W. R. Rominger.*Middlefork Township*—Chas. M. Hauser.*Salem Chapel Township*—J. A. Marshall, James H. Morris, W. E. Flynt.

FRANKLIN COUNTY

Franklin.

Dunn's Township—J. M. Stallings, B. F. Pearce, Herman Harris.*Harris Township*—J. B. King, J. L. Bryon, M. L. Fowler, Jr., R. T. Harris.*Youngsville Township*—C. C. Winston, George N. Stell, J. R. Pearce, J. R. Tharrington.*Franklinton Township*—J. O. Pernell, W. H. M. Jenkins, J. R. Jones.

Hayesville Township—L. O. Frazier, J. D. Newman, R. G. Wynn, Jr.

Sandy Creek Township—M. C. Gupton, J. J. Cooper, J. F. Parrish, Hugh Moseley.

Gold Mine Township—A. S. J. Hamlet, Howard Griffin, W. D. Upchurch.

Cedar Rock Township—T. W. Stokes, E. D. Parrish, C. W. Mathews.

Cypress Creek Township—J. A. Boone, Alton Wilder, Arthur Strickland.

Louisburg Township—J. L. Palmer, H. W. Perry, B. B. Perry, B. N. Williamson, S. E. Wilson.

Gaston.

GASTON COUNTY

Cherryville Township—A. H. Huss, S. S. Wacaster, Ed C. Stroupe.

Dallas Township—H. Aubrey Costner.

Gates.

GATES COUNTY

Gatesville Township—J. A. Eason, Lycurgus Hofler.

Hall Township—J. H. Lilley, R. C. Cowper, J. P. Hale.

Reynoldson Township—E. S. A. Ellenor, E. L. Smith, J. D. Parker.

Hasletts Township—W. J. Boone, A. C. Mathews.

Holly Grove Township—W. C. Beamon, Martin Kellogg, J. E. L. Morgan, G. C. Hobbs, S. Eugene Riddick, J. M. Byrum.

Hunters Mill Township—B. H. Ward, J. W. Overman, F. D. Gray.

Mintonsville Township—T. J. Carter.

Granville.

GRANVILLE COUNTY

Brassfield Township—G. B. Allen, O. C. Jenkins (for four years).

Oxford Township—E. P. Davis (for four years), C. R. Gordon (for two years), F. B. Blalock and D. F. Lanier (for four years).

Walnut Grove Township—E. D. Gooch, L. B. McFarland (for four years).

Tally Ho Township—W. S. Gooch (for four years).

Salem Township—E. A. Hunt (for four years).

Oak Hill Township—W. M. Thorpe (for two years), John S. Watkins (for four years).

Sassafras Fork Township—Frank Gregory (for four years).

Greene.

GREENE COUNTY

Ormond's Township—Holden Edwards.

GUILFORD COUNTY

Guilford.

High Point Township—Warren G. Brown, A. Pink Samuels, Bruce H. Carraway, H. L. Bumgardner, B. A. Woodall (for two years).

Oak Ridge Township—C. Z. Whitaker.

Rock Creek Township—P. M. Jordan (for two years), D. M. Davidson (for two years).

Gilmer Township—S. F. Huffines (for two years).

HALIFAX COUNTY

Halifax.

Palmyra Township—R. H. White.

Brinkleyville Township—W. D. Knight, W. J. Mohorn, M. E. Cousins, T. C. Qualls.

Enfield Township—Max Meyer, T. E. Marshall, S. Meyer, R. E. Shervette.

Halifax Township—R. W. Carter.

Roanoke Rapids Township—W. O. Thompson (for six years), R. L. Martin (for four years).

Littleton Township—J. W. Harvey.

HARNETT COUNTY

Harnett.

Barbecue Township—J. W. Campbell, Gordon Harrington.

Black River Township—N. I. Reardon, W. R. Broadwell, W. H. Gregory, A. D. Wilson.

Buckhorn Township—E. M. Blanchard, L. B. McKinnie, B. D. Harrington.

Grove Township—A. F. Grimes, L. J. Turlington, W. E. Nichols.

Hector's Creek Township—A. L. Baughcom, J. O. Cotten.

Johnsonville Township—D. P. McDonald.

Lillington Township—Edwin Harrington, J. N. Fuquay, M. D. Lanier, J. S. McLean, C. S. Loving, M. R. Edwards.

Neill's Creek Township—A. M. Long, J. C. Burt, J. W. Gregory, A. L. Johnson, Sr., D. D. Johnson.

Stewart's Creek Township—B. A. Dollar, I. W. Smith, H. E. Truelove.

Averaboro Township—O. P. Shell, Jesse M. Wilson.

Upper Little River Township—E. W. McLeod, D. P. Ray, B. B. Holder, J. Blue McDonald, J. R. Patterson.

HAYWOOD COUNTY

Haywood.

Beaverdam Township—Grover C. Smith, Sidney Smathers.

Cataloochee Township—M. H. Caldwell.

Clyde Township—Hurst Justice, F. E. Haynes, S. B. Medford.

East Fork Township—W. W. Burnett.

Fines Creek Township—Allen Messer, C. B. McCracken, Spencer Green.

Ivy Hill Township—Dave Plott.

Jonathan Creek Township—N. W. Carver, John Howell,
R. B. Howell.

Iron Duff Township—J. Manson Medford, Lee Noland.

Crabtree Township—R. L. James, W. L. Bradshaw.

Waynesville Township—N. Ward, J. L. Walker.

Hendersc

HENDERSON COUNTY

Clear Creek Township—R. M. Pryor, J. S. Pittillo, E. L.
Justus, S. J. Pittillo.

Crab Creek Township—Jack Fletcher.

Edneyville Township—J. B. Lamb, W. F. Pryor, S. C.
Merrill.

Green River Township—J. O. Bell, Fred Freeman, W. O.
Waters, L. D. Bell.

Hendersonville Township—J. F. Brooks, F. S. Justice, V. C.
V. Shepherd, Phillip Holtz.

Hooper's Creek Township—Frank Smith, W. J. Maxwell,
J. P. Wilkie, B. L. Cunningham, C. R. Cunningham.

Mill River Township—H. C. Jones, A. T. Kimsey, T. E.
Osborne, A. S. Gallimore, L. L. Burgin, S. J. Whitesides.

Hertford.

HERTFORD COUNTY

Ahoskie Township—J. N. Vann, J. H. White, A. M. Brown.
St. John's Township—I. J. Askew, J. C. Jenkins, T. W.
Sears, A. J. Vinson, C. N. Brittan, H. J. Brown, W. J.
Vaughan (four years).

Harrellsville Township—J. L. Smith, R. W. Mason.

Murfreesboro Township—Joe King Parker, J. J. Parker,
S. L. Griffin.

Maneys Neck Township—S. E. Brett, J. F. Worrell, J. C.
Taylor.

Winton Township—J. W. Boone, W. J. Perry, W. L. Daniel,
A. T. Newsome. (All of the above Justices of the Peace are
appointed for four years.) J. R. Jordan (for two years).

Hyde.

HYDE COUNTY

Currituck Township—J. M. Ansley, Ernest Fisher, John
Poalson, Will Warren.

Swan Quarter Township—Joe Tunnell, Claude Bonner, Nat
Credle, Rom Watson.

Ocracoke Township—Ike O'Neal, N. L. Bell, Nace Fulcher.

Lake Landing Township—W. W. Watson, Jean Bell, R. E.
Carter, C. S. Guthery, J. T. Midyette.

Fairfield Township—A. L. Kittrell, Pat Simmons, Ben Cart-
wright, George Carter, D. H. Carter.

IREDELL COUNTY

Iredell.

Coddle Creek Township—T. O. Brawley, J. A. B. Goodman,
John L. Ballard, Herbert A. Halstead.

Chambersburg Township—P. R. Shell.

Eagle Mills Township—T. G. Wallace.

Union Grove Township—Robert F. Rash.

Shiloh Township—R. L. Bradford.

Turnersburg Township—J. W. Elam.

JACKSON COUNTY

Jackson.

Canada Township—William T. Rigdon.

JOHNSTON COUNTY

Johnston.

Micro Township—James Parrish, Preston Mazingo.

Banner Township—A. E. Surles, J. M. Lawhorn.

Pleasant Grove Township—D. A. Holland, Claude Stephen-
son.

Cleveland Township—James E. Jones.

Beulah Township—A. G. Hooks, P. A. Boyette, W. H. Pierce.

Ingram Township—W. R. Keen (for two years).

Wilders Township—Bruce Barnes.

JONES COUNTY

Jones.

Pollocksville Township—W. G. Mallard.

Whiteoak Township—C. M. Mattocks.

Beavercreek Township—E. H. Polleck, Zeb Jones.

Cypress Creek Township—Clifton C. Jones.

Tuckahoe Township—R. T. Fordham, N. D. Westbrook.

Chinquapin Township—Amos Koonce.

LENOIR COUNTY

Lenoir.

Trent Township—J. G. Whitfield.

Sand Hill Township—E. R. West.

Vance Township—A. C. Bizzell.

Moseley Hall Township—H. F. Rouse, H. V. Williams, E. V.
Riggs, R. H. Mewborn.

Falling Creek Township—W. H. Ham.

Pink Hill Township—G. M. Turner.

Contentnea Neck Township—J. D. Gaskin.

Kinston Township—K. F. Foscue, J. M. Lord, Charles
Warren McDevitt, Chester Aloysius Walsh, R. E. Bland, J. B.
Dawson, H. L. Pate, Lake Dillahunt, J. W. Kilpatrick, Marion
Haskins.

Institute Township—Hugh Bryan, J. P. Grist.

Lincoln.

LINCOLN COUNTY

Catawba Springs Township—Rodney King, M. L. Sigmon, Ira H. Howard, Deck Hager.

Ironton Township—R. F. Goodson, J. E. Cronland, R. S. Keener, S. L. Bollinger.

Lincolnton Township—D. H. Shields, G. W. Hefner, R. B. Gates, J. Robert McNeely, Ed L. Carpenter.

North Brook Township—J. C. Hull, Willie Beam, Charlie Hauser.

Howard's Creek Township—L. E. Houser, H. D. Warlick, W. O. Houser, B. F. Seagle.

Macon.

MACON COUNTY

Franklin Township—Sam Murray, George Carpenter, W. T. Moore.

Millshoal Township—B. W. Justice.

Ellijay Township—Sam Bryson, Parker Moore.

Sugarfork Township—A. J. Evans, Albert Potts.

Highlands Township—Frank Potts, W. S. Davis, Roy Phillips.

Flatts Township—M. S. Barnette.

Smith's Bridge Township—John M. Cabe, Will Ledbetter.

Cartoogechaye Township—Dan Sweatman, Grace Fleming, Carl Slagle.

Nantahala Township—Number One—Craig Stepp.

Nantahala Township—Number Two—Jim Shields, Reid Cabe.

Burnington Township—Bob Edwards.

Cowee Township—J. P. Bryson, Furman Guy.

Madison.

MADISON COUNTY

Number One Township—A. B. McDaniels, L. L. Roberts, S. W. McClure, Ernest Robinson, Eugene Wallin, H. K. Ramsey.

Number Two Township—M. H. Tweed, James Wallin, B. G. Gunter, Burchard Shelton.

Number Three Township—Grady Merrell, Lee Wyatt.

Number Four Township—J. T. Ballard (for two years), N. W. Anderson, Lee Brigman, Gather Ray, D. L. Duck.

Number Five Township—G. D. Higgins, Lee Carter, Harry Murray.

Number Six Township—Floyd Cassads, Henry Roberts.

Number Seven Township—Henry Buckner, B. J. Ledford, James Wilson, Willis Payne, Garland Farmer.

Number Eight Township—J. R. Woody, F. Smith, Harry Martin, Arthur Phonix, L. H. Price.

Number Nine Township—G. C. Brown, W. T. Davis, Johonas Chandler, Crit Stamey, S. W. Brown.

Number Ten Township—H. E. Wallin, Bailey Rice.

Number Eleven Township—George Marchbanks, Edgar Bryan, W. C. Ingle, W. M. Edmonds.

Number Twelve Township—S. C. Warly, Harrison Roberts, Jr., Joe Worley.

Number Thirteen Township—

Number Fourteen Township—George Bruce, J. K. Wilson.

Number Fifteen Township—I. N. Carr, W. O. Cornor, Ellis Reece.

Number Sixteen Township—B. E. Honeycutt, Tom Fender, C. C. Peek.

MARTIN COUNTY

Martin.

Jamesville Township—A. Corey.

Williamston Township—J. L. Hassell, Asa T. Crawford, Mayo Grimes.

Goose Neck Township—J. W. Hines.

Cross Roads Township—C. B. Riddick.

Williams Township—B. L. Gardner, L. J. Hardison.

MCDOWELL COUNTY

McDowell.

Marion Township—A. H. Giles, Carlton B. Gilkey.

Nebo Township—E. L. Tate.

Old Fort Township—E. T. Burgin.

MECKLENBURG COUNTY

Mecklenburg.

Charlotte Township—Louis J. Spencer, J. V. Stone, A. B. Cook, Chas. Cathey, J. E. Thomas, J. M. McLaughlin, J. Y. Orders, J. W. McClung, Chas. Gibson, Thos. Griffith, O. F. Asbury, F. C. Alexander, J. D. Turner, W. B. Warwick, C. W. Russell, W. R. Mathews, John T. Dwyer, W. E. Smith, C. W. Wise, Jr., D. F. O'Brien, R. L. Sing.

Berryhill Township—T. J. Gribble.

Steele Creek Township—C. B. Choate, J. L. Millwee.

Sharon Township—W. H. Pharr, W. F. Baker, J. C. Reid, R. L. Alexander, C. M. Elliott, J. Lee Phillips.

Providence Township—G. B. Bryant, S. F. Grier.

Clear Creek Township—C. J. McEwen, M. B. Moser.

Crab Orchard Township—J. A. Newell, D. C. Berryhill, J. Lindsay Carter.

Mallard Creek Township—John P. Hunter, R. W. Alexander, E. E. Kerley.

Deweese Township—S. T. Caldwell, R. D. Mooney, S. J. Miller, H. C. Gurley.

Lemley Township—John T. Bumgarner, J. Frank Blythe, J. V. Knox, H. C. Bustle.

Long Creek Township—W. G. Alexander, J. G. McElroy, J. S. Whitley.

Paw Creek Township—T. B. Hoover, N. A. Cathey.
Morning Star Township—J. E. Sustar, C. R. McLaughlin,
 S. C. Newell.
Pineville Township—R. B. Johnston.
Huntersville Township—J. E. Shell, J. F. Ewart, J. F. Watts,
 D. W. Mayes.

Mitchell.

MITCHELL COUNTY

Bakersville Township—Clyde Pritchard, J. B. Jones.
Bradshaw Township—Javine Hughes, D. W. Tipton.
Cane Creek Township—John Morgan, Charlie Burleson,
 H. B. Buchanan.
Fork Mountain Township—D. M. Cook, Warfield Gouge.
Grassy Creek Township—J. D. Washburn, Jim Buchanan,
 W. J. Bennett, Crawford Wilson, J. F. McKinney.
Herrell Township—Henry Butler, W. D. Ledford, Arvel
 Garland, Bob Forbes, Colonel Bennett, Jeter Frye, W. J.
 Garland.
Little Rock Creek Township—Will Biddix, Dewey Burleson,
 Bacchus Young, Steve Miller.
Poplar Township—John R. Gouge, S. J. Cooper, W. H. Pater-
 son, Ike Miller, Brisco Peterson.
Red Hill Township—Robert Garland, J. M. Street, Charlie
 Forbes, Joe Garland.
Snow Creek Township—W. B. Buchanan, M. V. Buchanan,
 Will Pittman, D. T. Fortner, C. E. Young, Jim Boone, Oscar
 Murdock, Sam J. Buchanan, A. C. Tainter.

Montgomery.

MONTGOMERY COUNTY

Troy Township—W. H. Reynolds, J. C. Beckwith, C. J. Poole,
 J. Polakanetz.
Biscoe Township—B. D. Drake, J. C. McAskill, R. T. Morris.
Little River Township—T. W. Maness.
Uwharrie Township—R. L. Morton.
Creek's Creek—G. R. Haywood, D. J. Poole.
Mt. Gilead Township—F. L. Andrews, Lewis Dorsett.
Pee Dee Township—Glenn Lefler, Phillip Ames.
Rocky Springs Township—J. I. McIntyre, W. T. Ussery.
Ophir Township—N. W. Davis, N. S. Hamilton.

Moore.

MOORE COUNTY

Carthage Township—N. J. Muse, J. L. McGraw.
Mineral Springs Township—J. M. Clark, M. L. Morris.
Deep River Township—W. J. Wadsworth.

Nash.

NASH COUNTY

Manning's Township—J. J. Proctor.

NORTHAMPTON COUNTY

Northampton.

Seaboard Township—J. T. Long, Z. L. Davenport, Dr. John Wesley Parker.

Oceanecchee Township—W. H. Joyner, T. D. Stephenson.

Pleasant Hill Township—R. C. Crew, H. E. Vasser.

Gaston Township—W. W. Grant, R. E. Cleaton.

Rich Square Township—P. L. Grant, W. E. Spivey, L. G. Bolton.

Roanoke Township—J. R. Baughan, W. F. Nelson, J. T. Spivey.

Wiccacance Township—W. C. Smith, W. H. Flyther, O. S. Forsites, O. S. Lassiter.

Kirby Township—B. D. Stephenson, C. R. Revelle, J. P. Garris.

Jackson Township—J. H. Barrett.

ORANGE COUNTY

Orange.

Hillsboro Township—J. F. Coleman, Cicero Jones, A. B. Sumney.

Chapel Hill Township—Paul Robertson.

Cedar Grove Township—Lance Phelps.

Little River Township—N. T. Jones, Jack Walker.

Bingham Township—H. M. McIver, S. L. Ray, Manley Snipes.

PAMLICO COUNTY

Pamlico.

Number Four Township—J. S. Leary, Geo. Whitfield.

Number Five Township—W. C. Aldridge.

PASQUOTANK COUNTY

Pasquotank.

Newland Township—J. R. Bright.

PENDER COUNTY

Pender.

Burgaw Township—M. O. Pope, Cleveland Bowden, W. L. Rivenbark.

Rocky Point Township—W. W. Miller, E. A. Armstrong.

Holly Township—John A. Lanier, G. W. Meeks.

Union Township—K. D. Pigford, C. B. Bostick.

Grady Township—J. F. Lucas, Clyde Moore.

Canetuck Township—Harry J. Marshall, Roy S. Hilburn, D. L. Brinkley.

Caswell Township—J. W. Flynn, A. H. Pridgen.

PERQUIMANS COUNTY

Perquimans.

Belvidere Township—Joshua G. Jolliff.

PERSON COUNTY

Person.

Allensville Township—Jefferson O'Briant, Stephen Moore.

Bushy Fork Township—John H. Bradsher, E. L. Long, N. H. Hester.

Cunningham Township—J. R. Franklin, N. H. Montgomery.
Flat River Township—J. H. Garrett.
Holloway's Township—J. B. Barrett, A. S. Gillis.
Olive Hill Township—T. C. Wagstaff.
Mt. Tirzah Township—C. G. Humphries, J. R. Jones, J. W. Cothran.
Roxboro Township—R. B. Dawes, J. T. Newton, J. M. O'Briant.
Woodsdale Township—Nat Jordan, R. L. Hall.

Pitt. PITT COUNTY
Greenville Township—B. F. Tyson (for two years).
Chicod Township—J. C. Galloway, N. A. Clark, J. J. Elks.
Ayden Township—J. F. Barwick.
Farmville Township—Geo. W. Davis.
Bethel Township—J. W. Rook.

Polk. POLK COUNTY
Saluda Township—C. O. Cooper.
Green's Creek Township—W. M. Barnett.
Cooper's Gap Township—Broadus Wilson.
Columbus Township—L. L. Tallent.

Richmond. RICHMOND COUNTY
Marks Creek Township—Henry E. Gibbons, Jr., J. F. Shelton.
Steeles Township—A. J. Little, J. C. Matheson.

Robeson. ROBESON COUNTY
Alfordsville Township—N. J. McRemmon.
Lumberton Township—D. B. McNeill, C. B. Townsend (for four years), J. Ed. Tyson, A. P. Page, William E. Caldwell, Joseph L. Meehan, Theodore W. Boyce, Louis Stovall, Spurgeon Small, J. H. Barrington, H. M. McAllister.
Rowland Township—David Townsend.
Gaddy Township—John Rowland.
Parkton Township—Neil A. McMillan (for four years), T. W. Thompson.
St. Paul's Township—L. I. Grantham (for four years).
Red Springs Township—J. D. Callahan (for four years).
Fairmont Township—Vardell Grantham, C. E. Webster, W. B. Jennings.
Howellsville Township—O. M. Britt, J. R. Kinlaw.

Rockingham. ROCKINGHAM COUNTY
Stoneville Township—J. R. Grogan.
New Bethel Township—W. I. Witty, A. H. Garrett, W. G. Sharp (for two years).

Ruffin Township—T. W. Rice.

Leadsville Township—Carl Massey (to be allowed to practice law for six years).

ROWAN COUNTY

Rowan.

Cleveland Township—Wade R. Little, Q. J. Scott and C. H. Rosebro.

Gold Hill Township—Z. A. Kluttz, R. L. Williams, A. L. Lingle.

Salisbury Township—Spencer Murphy, D. W. Julian, G. W. Spake.

Franklin Township—J. C. Miller, John Kenerly and W. A. Shuping.

Locke Township—B. M. Cauble, L. M. Safrit and T. P. Zumbrennen.

Scotch Irish Township—W. R. Current.

Mt. Ula Township—P. G. Edmiston, J. Theo. Graham and J. C. Sherrill.

Steele Township—Grady Hall, C. A. Goodman and C. T. Beeker.

Atwell Township—A. L. Deal, DeWitt Patterson and T. F. McKnight.

Litaker Township—R. A. Raney, Willie Ritchie and Reid Barger.

China Grove Township—W. L. Kimball, Frank Wright and A. V. Sloop.

Providence Township—Lewis Kesler, R. Lee Trexler and Addie Peeler.

RUTHERFORD COUNTY

Rutherford.

High Shoals Township—G. A. Silver.

Chimney Rock Township—Z. V. Taylor.

Sulphur Springs Township—C. O. Painter.

Golden Valley Township—D. B. Crow, J. M. Rollins.

SAMPSON COUNTY

Sampson.

Mingo Township—D. M. Williford.

Hall's Township—George Bradshaw. (Each for a term of two years).

SCOTLAND COUNTY

Scotland.

Laurel Hill Township—L. P. Gibson, Raymond Monroe, J. S. Jackson, J. McN. Patterson.

Spring Hill Township—Neill A. McKay, A. E. Shaw, W. W. McGirt.

Stewartsville Township—Miss Julia Stewart, H. O. Covington, R. E. Lee, J. S. Thompson and Dan Shaw.

Williamson Township—W. T. Wright, F. L. Rachels, D. T. Wright, Willie Gibson, Jesse C. Gibson.

Stokes.

STOKES COUNTY

Gap Township—C. A. Mickey.
Peter's Creek Township—Z. R. Sheppard, W. B. Doss.
Snow Creek Township—R. B. Hutcherson, Roy E. Leake.
Danbury Township—James B. Joyce.
Big Creek Township—J. C. Frons, L. L. Lowe.
Yadkin Township—J. W. Mitchell, J. L. Christian, J. S. Garner, J. T. Johnson, R. B. Tuttle, E. F. Stone.
Quaker Gap Township—L. W. McKinney.
Sauratown Township—T. H. Gerry.

Surry.

SURRY COUNTY

Bryan Township—B. J. Snow.
Dobson Township—Marvin Wilmoth, W. S. Comer.
Elkin Township—R. L. Harris, R. M. Chatham.
Eldora Township—G. T. Jones, Lee Slawter.
Franklin Township—I. F. Armfield, Jasper Ramey.
Long Hill Township—S. M. Stone, Thomas W. Bryant.
Marsh Township—W. H. Chandler, Allan Stanley.
Mount Airy Township—A. L. Sparger, R. A. Jarvis, P. S. Rothrock, Robert Jones, J. C. Hill.
Pilot Township—Arthur Fulk, Samuel Smith, J. F. Kirkman, H. K. Swanson.
Rockford Township—R. C. Barrus, Festus Layne.
Shoals Township—E. E. Marion, R. S. Scott.
Siloam Township—J. A. Whitaker, High Atkinson.
Stewart's Creek Township—C. L. Beamer, I. B. York.
Westfield Township—Arthur Cook, W. B. Blair.
Fork Township—M. T. Pridgen.

Swain.

SWAIN COUNTY

Farney's Creek Township—W. S. Calhoun, George Welch, Arthur Moore.
Lufty Township—Dan Hunnecutt, (for two years).
Charleston Township—John P. Gibson.
Nantahala Township—Oscar Freeman, F. T. Buckner, John T. Welch.

Transylvania.

TRANSYLVANIA COUNTY

Brevard Township—M. W. Galloway, (for two years), H. E. Erwin, (for two years).
Dunn's Rock Township—G. W. Whitmire, (for two years).
Cathey's Creek Township—W. S. McLean, (for two years).

Tyrrell.

TYRRELL COUNTY

Scuppernong Township—E. R. Davenport, W. W. Sawyer.
Columbia Township—W. N. Norman, E. P. Cohoon.
Gum Neck Township—G. W. Everton, J. W. Tarkenton.
Alligator Township—J. R. Pledger.
South Fork Township—E. L. Barnes.

UNION COUNTY

Union.

Monroe Township—Garrison Medlin, P. H. Johnson, W. C. Sanders, Hargrove Bowles, M. H. Richardson.

Marshville Township—Zeb. M. Little, Smith Medlin, F. H. Morgan, T. G. Collins, T. C. Griffin, F. W. Ashcraft, (to be allowed to practice law for six years), L. L. Parker.

Lanes Creek Township—N. S. Rogers, Luther Thomas, C. E. Rushing.

Goose Creek Township—F. D. Pressley, Charles W. Simpson, C. J. Braswell, Carl Griffin, A. D. Austin, H. C. Simpson, I. C. Clontz.

Sandy Ridge Township—W. L. Harkey, J. N. Price, H. L. Price, G. W. Sutton, M. M. Winchester.

Vance Township—O. L. Hemby, J. C. Foard, Wiley Stinson.

Buford Township—George W. Montgomery, Thomas L. Hinson, E. R. Starnes, J. E. Starnes, A. M. Eubanks.

Jackson Township—J. E. Bigham, W. S. Walkup, R. S. Gamble, G. H. Burgess, Will Sims.

New Salem Township—P. J. C. Efrd, A. A. Gaddy, Fred S. Staton, C. C. Helms, Curtis Greene, C. C. Moore.

VANCE COUNTY

Vance.

Henderson Township—C. P. Lowry, W. A. Newman, J. S. Royster, Wallace White, F. B. Hight, S. B. Rogers.

Middleburg Township—B. S. Parham, E. L. Fleming, R. L. Bennett.

Nutbush Township—R. T. Walston.

Townsville Township—R. B. Taylor.

Williamsboro Township—J. H. Rice.

Dabney Township—L. B. Burroughs, J. A. Fleming, H. W. Glover.

Kittrell Township—J. B. Allen, T. T. Ellis.

Watkins Township—H. T. Floyd, R. G. Cawthorne.

WAKE COUNTY

Wake.

Raleigh Township—H. E. Glenn, John C. Baskerville, James B. Allen, Robert L. Thompson, Wade H. Lucas, Charles J. Parker, B. Fritz Smith, Irving M. Cheek, Macon Rush Dunnagan, W. Thomas Bost, P. D. McLean, W. R. Boyle, Robert B. Nichols, W. H. Buffaloe.

New Light Township—W. D. Sandling.

Barton's Creek Township—W. J. Bailey.

Mark's Creek Township—J. Ashley Wall.

Holly Springs Township—J. S. Stephens.

St. Mary's Township—John M. Jones.

Warren.

WARREN COUNTY

- River Township*—T. C. Alston, E. G. King, H. L. Salmon.
Sixpound Township—N. M. Thornton, W. J. Cole.
Hawtree Township—H. Evans Coleman, H. L. Coleman,
H. J. Ellis.
Smith Creek Township—J. L. Burchett, J. C. Hardy.
Nutbush Township—S. J. Satterwhite, L. O. Reavis, J. D.
Moss.
Sandy Creek Township—J. E. Moseley, W. E. Turner.
Shoeo Township—J. William Limer.
Fishing Creek Township—J. F. Hunter.
Judkins Township—J. T. Wemyss, J. D. Riggan, Jr.
Warrenton Township—John W. Allen, F. B. Newell, Ed-
ward Petar, W. C. Ellington, Jos. C. Powell.
Fork Township—W. E. Davis, Otis F. Clark, M. T. Pridgen.
Roanoke Township—L. W. Kidd.

Washington.

WASHINGTON COUNTY

- Plymouth Township*—John W. Darden, George W. Hardison,
E. D. Carstorphen.
Lees Mill Township—W. B. Davenport, C. E. Mizzell.
Skimmersville Township—S. B. Davenport, C. L. Everett.
Seuppernong Township—Harry Barnes, W. T. Alexander.

Watauga.

WATAUGA COUNTY

- Stony Fork Township*—R. L. Wagner, Walter Moretz.
Elk Township—P. G. Carroll.
Boone Township—Charles E. Vannoy, J. D. Councill, A. J.
Edimistine, James W. Bryan, (six years).
Meat Camp Number One Township—C. G. Hodges, J. W.
Wall, B. H. Gross, James C. Miller, (six years), Mayhew
Winebarger, (six years).
Meat Camp Number Two Township—Herman McNeil.
Watauga Township—Everett Fox, C. D. Taylor, Don Shull,
Charlie Rowe.
Shawneehaw Township—L. F. Townsend.
Blue Ridge Township—M. O. Coffee, J. M. Bradshaw,
Charlie Cook, (for four years).
North Fork Township—Briton South.
Beaver Dam Township—D. C. Hagaman, John Ward, (two
years).
Laurel Creek Township—V. B. Mort, G. C. Ward, Louis
Presvelt, (two years).
Ball Mountain Township—H. C. Howell, Russell Vannoy.

WAYNE COUNTY

Wayne.

- Grantham's Township*—John W. Warrick, R. A. Howell.
Brogden's Township—D. C. Rhodes, S. J. Roberts E. T, Watson and T. R. Thigpen for six years.
Pikeville Township—P. Broadie Scott.
Indian Springs Township—T. F. Jarman.

WILKES COUNTY

Wilkes

- Antioch Township*—Arthur Sales.
Brushy Mountain Township—J. C. Tedder, A. J. Bobbitt.
Edwards Township—J. H. Billings, Leet Poplin, C. C. Foushee, W. A. Durham, George Smith, Dallas Carter, S. F. Martin.
Elk Township—W. O. Barnette, W. E. Horton, H. G. Minton.
Job's Cabin Township—Judd Proffitte, J. W. Church.
Lewis Ford Township—Conrad Jones.
Lovlace Township—Freeland Johnson.
Moravian Falls Township—Arthur Sloop.
Mulberry Township—Thurmond Adams, G. C. Owings, E. F. Brown.
Newcastle Township—Robert Galloway.
North Wilkesboro Township—J. C. Wallace, C. M. Treve-taugh.
Rudis River Township—D. C. Whippington, G. J. Jones, H. L. Shumaker, J. A. Pierce.
Rock Creek Township—Charlie Burchette.
Somers Township—Charlie Mitchell, John Weatherman.
Stanton Township—Zollie Parson.
Trap Hill Township—F. P. Holcomb, S. C. Johnson.
Union Township—Coy Miller, David Roten, A. R. Miller, S. J. Dancy.
Walnut Grove Township—T. G. Johnson, A. J. Moxley, W. W. Gambill.
Beaver Creek Township—James A. Welch, Jim Welch.
Wilkesboro Township—P. L. Lenderman, Clyde Shepard, Cary Glass.

WILSON COUNTY

Wilson.

- Toisnot Township*—J. T. Watson.
Wilson Township—A. L. McIntosh.

YADKIN COUNTY

Yadkin.

- Booneville Township*—W. W. Reece, J. C. Burton.
Buck Shoals Township—H. C. Myers, H. C. Nicks.
Deep Creek Township—Ralph Haynes, I. L. Holcomb, John Reavis.

Liberty Township—N. P. Bryant, H. B. Holden, J. C. Money.

Forbush Township—A. L. Saylor, L. W. Hobson.

Fall Creek Township—J. A. Matthews.

Yancey.

YANCEY COUNTY

Burnsville Township—L. E. Briggs, Welzie Riddle, T. T. Anglin, J. F. Wilson, (all for four years).

Cane River Township—Willard Hensley, Zade Ponder, A. F. Hensley, John C. McAllister, W. S. Edwards (all for four years).

Egypt Township—J. W. Wheeler, Bannister Hensley, D. M. Buck, Monroe McIntosh, C. R. Bradford, H. G. Hensley, O. S. Williams, (all for four years).

Ramsey Town Township—J. A. Hannum, Sam Gradford, C. R. Bailey, John M. Howell, D. A. Hughes, J. Will Higgins, W. M. McIntosh, (all for four years).

Green Mountain Township—R. A. Peake, C. C. Ayers, W. E. Hughes (all for four years).

Jack's Creek Township—Will Anglin, M. C. Elliott, V. L. Edwards, Sam J. Byrd, W. D. Peterson, (all for four years).

Brush Creek Township—R. C. Deyton, F. C. Randolph, A. C. Greene, L. D. Thomas, S. A. Robinson, (all for four years).

Crabtree Township—Fred Young, S. G. Hall, R. N. Silver, John L. Young, L. H. Hutchins (all for four years).

South Toe Township—R. S. Ballew, W. R. Robinson, Blight Rector, (all for four years). L. M. Robinson.

Pensacola Township—J. C. Hutchins, John Ogle, S. M. Riddle, Mills Blankenship, D. J. Jamerson, (all for four years).

Prices Creek Township—John M. Hutchins, Harvey Phoenix, Walser Penland, W. C. Edwards, R. C. Bailey, Grady Robinson, (all for four years).

C. S. 198, —
amended, as to
certain appointees.

SEC. 2. That section one hundred and ninety-eight of the Consolidated Statutes shall not be applicable to the said Fred W. Ashcraft, R. B. Dawes, and Carl Massey, herein appointed Justices of the Peace.

Certain appointees
may practice law.

SEC. 3. That the appointment of the said Fred W. Ashcraft, R. B. Dawes, and Carl Massey, their acceptance, qualifications and exercise of the duties of the office of Justice of the Peace shall in no wise affect their right to practice as attorneys-at-law in the various courts, except those cases with which they may be, or may have been, connected as Justices of the Peace.

Official acts since
April 1, 1931,
validated.

SEC. 4. That all official acts of the Justices of the Peace named in said bill be, and the same are hereby validated. That in event any Justices of Peace named in this bill have

qualified before the Clerk of the Court before the ratification of this act, that the same be and they are hereby ratified.

SEC. 5. That this act shall be in force and effect from and after the first day of April, one thousand nine hundred and thirty-one.

Ratified this the 24th day of April, A. D. 1931.

Effective April 1, 1931.

CHAPTER 322

AN ACT TO CORRECT A CLERICAL ERROR IN THE ENROLLMENT OF HOUSE BILL TWO HUNDRED FORTY-SEVEN, AS AMENDED.

The General Assembly of North Carolina do enact:

SECTION 1. That the word "and" in line two of subsection (a) of section forty-one, be stricken out and the word "or" substituted therefor, and the word "or" in line three of said sub-section (a) of section forty-one be stricken out and the word "and" substituted therefor.

H. B. No. 247, Public Laws 1931, amended, relative to regulation of operation of automobiles on highways.

SEC. 2. This act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1931.

CHAPTER 323

AN ACT TO AMEND CHAPTER ONE HUNDRED NINETEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO STATE BARBER LICENSE LAWS.

The General Assembly of North Carolina do enact:

SECTION 1. That the provisions of this act shall apply to all cities and towns of Wayne County, irrespective of population.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Ch. 119, Public Laws 1929, amended, making Barbers License Law applicable to whole of Wayne County.

SEC. 3. That this act shall be in force and effect from and after June thirtieth, one thousand nine hundred and thirty-one.

Conflicting laws repealed.

Effective June 30, 1931.

Ratified this the 25th day of April, A. D. 1931.

CHAPTER 324

AN ACT TO AMEND HOUSE BILL NUMBER TWENTY-FIVE BEING KNOWN AS "AN ACT TO REPEAL CHAPTER NUMBER TWO HUNDRED AND TWENTY-ONE OF PUBLIC LAWS OF NORTH CAROLINA, SESSION OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AND ACTS AMENDATORY THERETO RATIFIED APRIL THE EIGHTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 25,
Public Laws 1931,
amended, relative
to tax laws.

SECTION 1. That House Bill number twenty-five ratified April the eighth, one thousand nine hundred and thirty-one, being known as "An Act to repeal chapter number two hundred and twenty-one of Public Laws of North Carolina, session of one thousand nine hundred and twenty-seven, and acts amendatory thereto" be and the same is hereby amended by adding to section ten of said act as follows: "That this act shall also apply to all taxes and tax certificates including the one thousand nine hundred and thirty levy and subsequent years."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of April, A. D. 1931.

CHAPTER 325

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND THIRTY-NINE (1039), RATIFIED MARCH FIFTEENTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, PROVIDING FOR THE APPOINTMENT OF MEMBERS OF THE BOARDS OF EDUCATION OF THE RESPECTIVE COUNTIES OF THE STATE.

The General Assembly of North Carolina do enact:

H. B. No. 1039,
Public Laws 1931,
amended, relating
to Carteret
County Board of
Education.

SECTION 1. That House Bill number one thousand thirty-nine (1039) of the nineteen hundred thirty-one session of the General Assembly of North Carolina, ratified April fifteen, nineteen hundred thirty-one, providing for the appointment of certain members of the boards of education of the respective counties of the State, be and the same is hereby amended, as it relates to Carteret County, so as to provide for the expiration of the terms of the members of the Board of Education of Carteret County as follows: W. H. Taylor, nineteen hundred thirty-three; Chas. V. Webb,

Appointees and
terms of office.

nineteen hundred thirty-five; and Dennis Mason, nineteen hundred thirty-seven.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of April, A. D. 1931.

CHAPTER 326

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND THIRTY-NINE RATIFIED APRIL FIFTEENTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, RELATING TO LENGTH OF TERM OF MEMBERS OF THE BOARD OF EDUCATION OF BERTIE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the section of House Bill number one thousand and thirty-nine, ratified April fifteenth, one thousand nine hundred and thirty-one, and known as the "Omnibus School Bill," relating to the Board of Education of Bertie County be and the same is hereby amended to read as follows:

H. B. No. 1039, Public Laws 1931, amended, relating to Board of Education of Bertie County.

"W. A. Tayloe, six years, J. H. Spruill, four years, D. R. Britton, two years." Appointees and terms of office.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of April, A. D. 1931.

CHAPTER 327

AN ACT TO APPOINT T. F. LOWERY A MEMBER OF THE BOARD OF EDUCATION OF JONES COUNTY TO FILL VACANCY CAUSED BY THE DEATH OF J. J. SIMMONS.

Whereas, a vacancy now exists on the Board of Education of Jones County, caused by the death of J. J. Simmons since the ratification of the Omnibus School Bill, and,

Preamble:
Vacancy on Jones County Board of Education.

Whereas, it is necessary to fill said vacancy for the unexpired term of said J. J. Simmons: *Now, therefore,*

The General Assembly of North Carolina do enact:

Appointment to fill vacancy; H. B. No. 1039, Public Laws 1931, thus amended.

Term of office.

SECTION 1. That T. F. Lowery, be and is hereby, appointed a member of the Board of Education of Jones County, to fill a vacancy caused by the death of J. J. Simmons.

SEC. 2. Said term shall expire on the first Monday in April, one thousand nine hundred and thirty-three.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 28th day of April, A. D. 1931.

CHAPTER 328

AN ACT TO AMEND CHAPTER FIFTY-EIGHT PUBLIC LAWS ONE THOUSAND NINE HUNDRED TWENTY-FIVE ENTITLED "AN ACT TO DEFINE AND REGULATE GROUP LIFE INSURANCE."

The General Assembly of North Carolina do enact:

Ch. 58, Public Laws 1925, amended, relating to group life insurance.

"Employees" defined.

SECTION 1. Amend section one, of chapter fifty-eight, Public Laws of one thousand nine hundred twenty-five, by adding at the end thereof the following:

"Such group policy may provide that the term 'employees,' shall include the officers, managers and employees of subsidiary or affiliated corporations and the individual proprietors, partners and employees of affiliated individuals and firms, when the business of such subsidiary or affiliated corporations, firms or individuals is controlled by the common employer through stock ownership, contract or otherwise."

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

CHAPTER 329

AN ACT TO AMEND CHAPTER FORTY-THREE OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATIVE TO FIXING THE INTEREST OR DISCOUNT RATE WHICH AN AGRICULTURAL CREDIT CORPORATION OR ASSOCIATION, ORGANIZED UNDER THE LAWS OF THE STATE OF NORTH CAROLINA, MAY CHARGE ON LOANS FOR AGRICULTURAL PURPOSES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one, chapter forty-three of the Public Laws of nineteen hundred and twenty-nine, be amended by striking out the word "two" and inserting in lieu thereof the word "three" so that said chapter when so amended will read as follows:

Ch. 43, Public
Laws 1929,
amended.

"Section 1. That an agricultural credit corporation or association, organized under the laws of the State of North Carolina, may charge and collect by way of interest or discount on all loans made for agricultural purposes to farmers, growers and truckers of staple agricultural crops, fruits and vegetables respectively, or for the purpose of raising, breeding, fattening, or marketing of live stock, a rate of interest or discount not to exceed three per centum per annum in excess of the rate of interest or rediscount rate charged by any Federal intermediate credit bank to such agricultural credit corporation or association when rediscounting or purchasing from it the notes of such farmers, growers and truckers: *Provided*, that the total rate, both interest and rediscount, to the borrower shall not exceed eight (8%) per centum per annum."

Rate of interest
chargeable by
agricultural credit
corporations.

Maximum, 8%.

SEC. 2. That all laws and clauses of laws in conflict herewith to the extent of such conflict are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

CHAPTER 330

AN ACT TO AUTHORIZE THE COUNTY OF HARNETT AND THE TOWN OF LILLINGTON TO ENTER INTO CONTRACT WITH THE STATE HIGHWAY COMMISSION FOR THE ILLUMINATING OF THE BRIDGE ACROSS THE CAPE FEAR RIVER AT LILLINGTON.

The General Assembly of North Carolina do enact:

Lighting of new
bridge across
Cape Fear River
by Town of
Lillington.

SECTION 1. That the Town Commissioners of the Town of Lillington be and they are hereby authorized to enter into an obligation on such terms as may be agreed upon by them to provide for the supplying of electric current for the lighting of the illuminating standards to be placed on the bridge being erected across the Cape Fear River outside, but immediately adjacent to, the corporate limits of the Town of Lillington.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

CHAPTER 331

AN ACT TO AMEND HOUSE BILL NUMBER TWO HUNDRED TWO, RATIFIED MARCH SIXTEENTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, REGULATING THE TAKING OF SHRIMP IN THE PUBLIC WATERS OF THE STATE.

The General Assembly of North Carolina do enact:

H. B. No. 202,
Public Laws 1931,
amended, relative
to taking shrimp
in waters of
State.

SECTION 1. The provisions of House Bill number two hundred and two (202) of the nineteen hundred thirty-one session of the General Assembly, ratified March sixteenth, nineteen hundred thirty-one, regulating the taking of shrimp in the public waters of the State, are made subject to the approval and supervision of the Department of Conservation and Development under the general law theretofore existing.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

CHAPTER 332

AN ACT TO VALIDATE CERTAIN NOTES OF COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. All notes heretofore issued by counties pursuant to the provisions of the County Finance Act applicable to notes issued for money borrowed under section five of said act are hereby validated, notwithstanding that said notes were issued for the purpose of paying the principal or interest of notes evidencing indebtedness incurred under section four of said act: *Provided*, that this act shall not be construed to validate securities issued to refund or renew notes, the proceeds from which originally were deposited in banks that have failed, causing the loss of such deposits or making them unavailable to the unit of government.

Certain notes of counties validated.

Not applicable where proceeds of notes were lost in insolvent banks.

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

CHAPTER 333

AN ACT MAKING IT UNLAWFUL TO PLACE PERCH TRAPS IN THE WATERS OF CERTAIN STREAMS AND FIXING THE SIZE OF MESH TO BE USED IN OTHER THAN PERCH TRAPS.

The General Assembly of North Carolina do enact:

SECTION 1. That it shall be unlawful for any person, firm or corporation to place perch traps in the commercial waters of Neuse River, Trent River, Moccasin River, White Oak River and New River or any of the tributaries thereof and it shall be unlawful to place any fish traps in the commercial waters of said streams with a mesh smaller than five inches.

Perch traps in certain rivers prohibited.

Minimum size of other traps.

SEC. 2. That any person violating the provisions of this act shall be guilty of a misdemeanor and upon conviction shall be fined not more than fifty dollars or imprisoned not more than thirty days.

Violation made misdemeanor.

Punishment.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

CHAPTER 334

AN ACT TO VALIDATE THE OFFICIAL ACTS PERFORMED BETWEEN APRIL FIRST, ONE THOUSAND NINE HUNDRED THIRTY-ONE, AND APRIL TWENTY-FOURTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, BY JUSTICES OF THE PEACE APPOINTED IN THE OMNIBUS BILL RATIFIED APRIL TWENTY-FOURTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE.

Preamble:
Justices of the
Peace continued
to act after
expiration of
terms in 1931.

Whereas, many Justices of the Peace whose terms expired April first, one thousand nine hundred thirty-one, continued to perform the acts of their offices to which they were reappointed by the Omnibus Justice of the Peace bill ratified April twenty-fourth, one thousand nine hundred thirty-one: *Now, therefore*,

The General Assembly of North Carolina do enact:

Official act
validated.

SECTION 1. That each and all of the official acts of the Justices of the Peace appointed by House Bill number one thousand one hundred and eighteen, known as the "Omnibus Justice of the Peace Bill," ratified April twenty-fourth, one thousand nine hundred thirty-one, performed after the expiration of their terms on April one, one thousand nine hundred and thirty-one, and before April twenty-four, one thousand nine hundred and thirty-one, including all judgments rendered, probates taken, marriages performed, and any and all other acts whatsoever, be and the same are hereby in all respects validated.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

CHAPTER 335

AN ACT TO AMEND THE LAW RELATING TO JURY TRIALS IN THE RECORDER'S COURT OF BURKE COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1555, 1572,
1592, 1593, 1594
and 1595,
amended,
abolishing jury
trials in Burke
County Recorder's
Court.

SECTION 1. That sections fifteen hundred and fifty-five, fifteen hundred and seventy-two, fifteen hundred and ninety-two, fifteen hundred and ninety-three, fifteen hundred and ninety-four, and fifteen hundred and ninety-five of the Consolidated Statutes, shall not apply to the County Recorder's Court heretofore organized in Burke County.

SEC. 2. In all trials of criminal actions in the Recorder's Court for Burke County, upon demand for a trial by jury by the defendant or the Solicitor representing the State, the recorder shall transfer said trial to the Superior Court of Burke County, and the defendant shall execute a new bond in such amount as named by the recorder for his appearance at the next term of the Superior Court for Burke County held for the trial of criminal cases.

Demand for jury trial takes case to Superior Court.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

CHAPTER 336

AN ACT TO AMEND CHAPTER ONE HUNDRED TWENTY-TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, AS AMENDED BY CHAPTER TWO HUNDRED SEVENTY-TWO, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, SO AS TO CHANGE THE RATES FOR AUTOMOBILES, TRUCKS, TRUCK-TRACTORS, TRAILERS AND SEMI-TRAILERS, AND BUSES.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter one hundred and twenty-two, Public Laws of one thousand nine hundred and twenty-seven, as amended by chapter two hundred and seventy-two, Public Laws of one thousand nine hundred and twenty-nine, be and the same is hereby amended by striking out section twenty-eight and inserting in lieu thereof the following:

Ch. 122, Public Laws 1927, and ch. 272, Public Laws 1929, amended.

"There shall be paid to the department for the registration of automobiles, trucks, truck-tractors, trailers, semi-trailers and busses, fees according to the following schedules:

License fees for all motor vehicles.

RATES FOR AUTOMOBILES

The fee for the certificate of registration and license plates to be paid by the owner of the machine shall be fifty-five cents (55¢) per hundred pounds of weight or major fraction thereof. Manufacturers' shipping weight shall be used in determining the license fees herein prescribed. All automobiles designed and used for the transportation of passengers shall be licensed according to weight: *Provided*, that no fee for any automobile shall be less than twelve dollars (\$12.00) per year.

Automobiles, 55¢ per hundred-weight.

Minimum, \$12.

For hire cars,
90¢ per
hundredweight.

The fee for certificate of registration and license plates for automobiles used for the transportation of passengers for hire to be paid by the owner of the vehicle shall be ninety cents (90¢) per hundred pounds of weight or major fraction thereof, the minimum fee being eighteen dollars (\$18.00).

Minimum, \$18.

RATES FOR BUSES

Buses, 90¢ up
to 7 passengers.

The fee for certificate of registration and license plates for busses to be paid by the owner of the bus shall be ninety cents (90¢) per hundred pounds of weight or major fraction thereof, with a seating capacity of not more than seven (7) passengers. For passenger vehicles having capacity for more than seven passengers an additional fee of two dollars (\$2.00) per seat per year shall be paid. Manufacturers' shipping weight shall be used to determine the license fees of busses herein prescribed.

Additional \$2
per seat over 7.

RATES FOR MOTOR TRUCKS, TRUCK-TRACTORS, TRAILERS, AND SEMI-TRAILERS, EQUIPPED WITH PNEUMATIC TIRES

Fees for trucks,
trailers, etc.,
with pneumatic
tires.

The fee for certificate of registration and license plates to be paid by the owner of the truck, truck-tractor, trailer, or semi-trailer shall be determined by the hundred pounds gross weight of the vehicle and load, as set forth in the following schedules:

Up to 2
tons, 55¢.

One-half ton and up to two tons, fifty-five cents (55¢) per hundred pounds of gross weight shall be charged.

2 to 3 tons, 70¢.

Two tons and up to three tons, seventy cents (70¢) per hundred pounds of gross weight shall be charged.

3 to 10 tons,
\$1.00.

Three tons and up to ten tons, one dollar (\$1.00) per hundred pounds of gross weight shall be charged.

Minimum, \$15.

No fee for any truck, or truck-tractor shall be less than fifteen dollars (\$15.00): *Provided*, the license fee for a trailer, used exclusively for carrying a boat behind passenger cars only, shall be one dollar (\$1.00).

Boat trailer,
\$1.00.

Trucks, etc., with
solid tires.

RATES FOR MOTOR TRUCKS, TRUCK-TRACTORS, TRAILERS AND SEMI-TRAILERS, PARTIALLY OR WHOLLY EQUIPPED WITH SOLID TIRES

Up to 2 tons,
\$1.20.

One-half ton and up to two tons, one dollar and twenty cents (\$1.20) per hundred pounds of gross weight shall be charged.

2 to 3 tons,
\$1.40.

Two tons and up to three tons, one dollar and forty-cents (\$1.40) per hundred pounds of gross weight shall be charged.

3 to 10 tons,
\$2.00.

Three tons and up to ten tons, two dollars (\$2.00) per hundred pounds of gross weight shall be charged. No fee for any truck, truck-tractor, trailer or semi-trailer shall be less than thirty dollars (\$30.00). Manufacturers' shipping weight and tonnage capacity shall be used to determine the license fees herein prescribed for trucks, truck-tractors, trailers,

Minimum, \$30.

and semi-trailers, equipped with either pneumatic or solid tires.

The Commissioner of Motor Vehicles may allow any owner of a motor truck, truck-tractor, trailer or semi-trailer to overload his vehicle by paying an additional fee, as set forth in the above schedules, for the said overload.

Any owner desiring to overload his machine must apply to the Commissioner of Motor Vehicles for special permission to do so on proper forms furnished by the Department of Revenue.

Overloading permitted upon payment of additional fees.

Application for overloading.

RATES FOR MOTORCYCLES AND SIDE CARS

For each motorcycle	\$5.00
For each side car	\$5.00

Motorcycles and side cars, \$5.

RATES FOR DEALERS IN MOTOR VEHICLES

Registration fee and first plate	\$25.00
Each additional plate	\$ 1.00

Dealers, \$25 for first plate; \$1.00 each for additional plates.

Fee for licenses issued after April first of each year and before July first shall be three-fourths of the annual fee; and after July first and before October first, one-half of the annual fee; and after October first, one-fourth of the annual fee.

Prorating fees for fractions of years.

Motor vehicles used for both passenger purposes and as a truck shall be required to pay according to the tonnage capacity of the vehicle when used as truck.

Passenger vehicles used as trucks.

The Commissioner of Motor Vehicles shall not have the authority to permit the use of license plates after the thirty-first day of December of the year for which same were issued, and shall not have the authority to permit the use of license plates before fifteen days immediately preceding January first of the year for which they were issued.

Use of old license plates after expiration prohibited.

Any peace officer having reason to believe that the weight of the load of a truck, trailer or semi-trailer is in excess of its licensed capacity is authorized to weigh the same either by means of portable or stationary scales, and may require that such vehicles be driven to the nearest scales in the event such scales are within two miles. The officer may then require the driver to unload immediately such portion of the load that may be necessary to decrease the gross weights of such load to the proper licensed limit: *Provided, however*, that no county shall be allowed to levy any license tax on any automobile, truck, truck-tractor, trailer, semi-trailer or motorcycle licensed by the State of North Carolina, and cities and towns shall not levy more than one dollar (\$1.00) per year on any of such vehicles.

Power of police officers to investigate overloadings.

Counties prohibited from levying license taxes.

Limit of cities, \$1.00.

Registration fee
for cities limited
to \$1.00.

No city, town or other municipality shall impose more than one dollar (\$1.00) registration fee for each motor vehicle; and the total fees for all purposes imposed by any city, town or other municipality against motor vehicles shall not exceed one dollar (\$1.00) per vehicle.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in force after its ratification.
Ratified this the 1st day of May, A. D. 1931.

CHAPTER 337

AN ACT TO AMEND CHAPTER ONE HUNDRED FORTY-EIGHT, SECTION SEVENTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, TO PROVIDE FOR MECHANICAL OR ELECTRICAL SIGNAL DEVICES IN ADDITION TO THE HAND SIGNALS.

The General Assembly of North Carolina do enact:

Ch. 148, Public
Laws 1927,
amended, relative
to mechanical
hand signals for
motor vehicles.

SECTION 1. That chapter one hundred forty-eight, section seventeen, sub-section (b), Public Laws of one thousand nine hundred twenty-seven, be amended by adding after the word specified in line two, "or by any approved mechanical or electrical signal device except that when a vehicle is so constructed or loaded as to prevent the hand and arm signal from being visible both to the front and rear the signal shall be given by a device of a type which has been approved by the department."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 1st day of May, A. D. 1931.

CHAPTER 338

AN ACT TO PREVENT THE AWARDING OF CONTRACTS BY BOARDS OR OFFICERS OF COUNTIES, CITIES, TOWNS OR OTHER SUB-DIVISIONS OF THE STATE UNTIL COMPETITIVE BIDS ARE RECEIVED THEREFOR.

The General Assembly of North Carolina do enact:

Construction
contracts in
counties and
municipalities
involving expendi-
ture of \$1,000
or more not to
be let until after
advertisement for
bids.

SECTION 1. That no contract for construction or repair work, or for the purchase of apparatus, supplies, materials or equipment, involving the expenditure of public money, the estimated cost of which amounts to or exceeds one thousand (\$1,000) dollars, except in cases of special emergency involving the health or safety of the people or their property, shall be

awarded by any board or governing body of any county, city, town or other sub-division of the State, unless proposals for the same shall have been invited by advertisement once in at least one newspaper having general circulation in the county, city, town or other sub-division, the publication to be at least one week before the time specified for the opening of said proposals: *Provided*, if there is no newspaper published in the county and the estimated cost of the contract is less than two thousand (\$2,000) dollars, such advertisement may be either published in some newspaper as required herein or posted at the court house door not later than one week before the opening of the proposals in answer thereto, and in the case of a city, town or other sub-division wherein there is no newspaper published and the estimated cost of the contract is less than two thousand (\$2,000) dollars, such advertisement may be either published in some newspaper as required herein or posted at the court house door of the county in which such city, town or other sub-division is situated and at least one public place in such city, town or other sub-division. Such advertisement shall state the time and place where plans and specifications of proposed work, or complete description of apparatus, supplies, materials or equipment may be had and the time and place for opening the proposals in answer to such advertisement, and shall reserve to said board or governing body the right to reject any or all such proposals. All such proposals shall be opened in public, shall be recorded on the minutes of the board or governing body and the award, if any be made, shall be made to the lowest responsible bidder, taking into consideration quality and the time specified in the proposal for performance of the contract. Each proposal shall be accompanied by a deposit with the board or governing body of cash or a certified check on some bank or trust company organized under the laws of this State, of an amount equal to not less than two per centum (2%) of the proposal; said deposit to be retained in the event of failure of the successful bidder to execute the contract within ten days after the award or to give satisfactory surety as required herein. All contracts required herein shall be executed in writing, and where the amount involved is two thousand (\$2,000) dollars or more, the board or governing body shall require the person, firm or corporation to whom the award of contract is made to furnish bond in some surety company authorized to do business in this State or require a deposit of money, certified check or Government Securities, for the full amount of said contract for the faithful performance of the terms of said con-

Method of
advertising.

Advertising where
there is no
newspaper in
county or
municipality.

Contents of
advertisement.

Opening of bids
in public.

Awarding
contracts.

Deposit to
accompany bid.

Surety bond
required of
contractors.

Alteration of
bond.

tract, and no such contract shall be altered except by written agreement of the contractor, the sureties on his bond, and the board or governing body. Such surety bond or other securities as required herein shall be deposited with the treasurer of the unit until the contract has been carried out in all respects.

Construction and
purchasing con-
tracts involving
more than \$200
must be let after
receiving bids
informally.

SEC. 2. That all contracts for construction or repair work or for the purchase of apparatus, supplies, materials or equipment made by any officer, department, board, or commission of any county, city, town or other sub-division of this State, except as otherwise required by this act when practical, and involving expenditure of public money of two hundred (\$200) dollars or more shall be awarded to the lowest responsible bidder after informal bids have been secured, and it shall be the duty of such officer, department, board or commission to keep a record of all bids submitted, such record to be subject to public inspection at any time.

Evasions
prohibited.

SEC. 3. That no bill or contract shall be divided for the purpose of evading any provisions of this act.

Local Government
Act unaffected.

SEC. 4. This act shall be administered subject to all the provisions of the Local Government Act passed at this session of the General Assembly, and nothing herein contained shall be construed as in anywise repealing, amending or affecting any of the provisions of said Local Government Act.

Conflicting laws
repealed.

SEC. 5. That all laws or clauses of laws in conflict with the provisions of this act shall be and the same are hereby repealed.

Effective July
1, 1931.

SEC. 6. That this act shall be in force and effect from and after July first, one thousand nine hundred and thirty-one.

Ratified this the 1st day of May, A. D. 1931.

CHAPTER 339

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND THIRTY-NINE, RATIFIED APRIL FIFTEENTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, RELATING TO LENGTH OF TERM OF MEMBERS OF THE BOARD OF EDUCATION OF VANCE AND HALIFAX COUNTIES.

The General Assembly of North Carolina do enact:

H. B. No. 1039,
Public Laws 1931,
amended, Omnibus
School Bill.

SECTION 1. That the paragraphs relating to Vance and Halifax Counties in section one of House Bill number one thousand and thirty-nine, ratified April fifteen, one thousand nine hundred and thirty-one, and known as the "Omnibus

School Bill" be and the same is hereby amended to read as follows:

"Vance—J. E. Kimball, for a term of two years, R. L. Bennett, for a term of four years, and E. R. Boyd, for a term of four years.

Terms of office of members of Vance and Halifax County Boards of Education.

"Halifax—R. L. Towe, for a term of six years."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1931.

CHAPTER 340

AN ACT TO AUTHORIZE AND DIRECT THE STATE HIGHWAY COMMISSION TO IMPROVE WITH HARD SURFACE OR SOME DEPENDABLE MATERIAL STATE STATE HIGHWAY NUMBER NINETY-ONE FROM SWAN QUARTER TO ENGLEHARD, HYDE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Highway Commission is hereby authorized, empowered and directed at as early a date as practicable to improve with hard surface or some dependable material State Highway Number Ninety-one from Swan Quarter to Englehard, Hyde County, the same to be paid for from any State Highway funds now available or will be available hereafter.

State Highway Commission required to pave State Highway No. 91 near Swan Quarter.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1931.

CHAPTER 341

AN ACT TO PERMIT THE TRIAL OF JAIL CASES AT THE JULY TERM OF ONSLOW SUPERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That the July term of the Superior Court for Onslow County, is hereby authorized, in the discretion of the Board of County Commissioners signified by resolution duly adopted in apt time, to try any or all State cases which

Trial of jail cases at July term of Onslow County Superior Court permitted.

Drawing of
juries.

involve defendants or witnesses confined in jail to await trial. That in the event such trials are ordered, by such resolution, the Board of County Commissioners shall cause to be drawn and summoned in the usual manner sufficient jurors to provide for the empaneling of a grand jury and to also provide for a trial jury or juries.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 1st day of May, A. D. 1931.

CHAPTER 342

AN ACT TO POSTPONE AND DEFER THE SALE OF LAND FOR DELINQUENT TAXES IN ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

Counties and
municipalities may
defer sale of
lands for 1931
taxes to
November, 1931.

SECTION 1. That the commissioners of the various counties, the aldermen, commissioners and councilmen of the various cities and towns, and the sheriffs and tax collectors thereof, are hereby authorized and empowered, in their discretion, to postpone and defer the sale of land for delinquent taxes from the time now provided by law to such time as may be just and proper, not later than the first Monday in November, nineteen hundred and thirty-one: *Provided*, that the penalty for non-payment of taxes as provided in substitute for House Bill number twenty-five, passed by the General Assembly of one thousand nine hundred thirty-one, shall begin and run from the first Monday in June, one thousand nine hundred thirty-one, the same as if said lands had been sold on the first Monday in June, one thousand nine hundred thirty-one: *Provided, further*, that this act shall in no wise operate to extend the time for foreclosure beyond the time provided for in Substitute for House Bill number twenty-five, and amendments thereto.

Usual penalty
unaffected.

In the counties in which the commissioners shall postpone and defer the sale of land for delinquent taxes on the first Monday of May, one thousand nine hundred thirty-one, the sheriffs or tax collectors in such counties in lieu of making settlement as now required by law shall make settlement on either the first Monday in November or the first Monday in December as may be named by the commissioners in the order of postponement.

Limit of
postponement.

Time of making
settlement of 1931
taxes also
extended.

Application of
Act.

SEC. 2. That this act shall apply only to such taxes as are now due and unpaid: *Provided*, that this act shall not apply to foreclosure of certificates of tax sales.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 343

AN ACT TO REGULATE THE TERMS OF THE SUPERIOR COURT OF BURKE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. The Superior Court of Burke County shall be opened and held in each year in the manner and at the times herein set forth, to-wit: Second Monday before the first Monday in March, to continue for one week, for the trial of civil and criminal cases; First Monday after the first Monday in March, to continue for two weeks, for the trial of civil cases only; Thirteenth Monday after the first Monday in March, to continue for three weeks, for the trial of civil and criminal cases; Fourth Monday before the first Monday in September, to continue for two weeks, for the trial of civil and criminal cases; Third Monday after the first Monday in September, to continue for three weeks, for the trial of civil cases only; Fourteenth Monday after the first Monday in September, to continue for two weeks, for the trial of civil and criminal cases: *Provided, however,* that the Board of Commissioners of Burke County, in any year, upon the written petition of a majority of the practicing attorneys resident in said county, may, by resolution duly adopted, dispense with and abrogate the holding of that term of said court which by the provisions of this act commences on the thirteenth Monday after the first Monday in March.

C. S. 1443, amended, relative to terms of Burke County Superior Court.

Terms enumerated.

Abrogation of certain term upon petition of attorneys.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 344

AN ACT TO AMEND THE CODE OF CIVIL PROCEDURE
AS TO THE JOINDER OF PARTIES.

The General Assembly of North Carolina do enact:

C. S. 455,
amended.

SECTION 1. That section four hundred and fifty-five of the Consolidated Statutes be amended to read as follows:

Proper parties
plaintiff in
civil actions.

"Section 455. *Who may be plaintiffs.* All persons having an interest in the subject of the action and in obtaining the relief demanded may be joined as plaintiffs, either jointly, severally, or in the alternative, except as otherwise provided. If, upon the application of any party, it shall appear that such joinder may embarrass or delay the trial, the court may order separate trials or make such other order as may be expedient."

C. S. 456,
amended.

SEC. 2. That section four hundred and fifty-six of the Consolidated Statutes be amended to read as follows:

Proper parties
defendant.

"Section 456. *Who may be defendants.* All persons may be made defendants, jointly, severally, or in the alternative, who have, or claim, an interest in the controversy adverse to the plaintiff, or who are necessary parties to a complete determination or settlement of the questions involved. In an action to recover the possession of real estate, the landlord and tenant may be joined as defendants. Any person claiming title or right of possession to real estate may be made a party plaintiff or defendant, as the case requires, in such action. If the plaintiff is in doubt as to the persons from whom he is entitled to redress, he may join two or more defendants, to determine which is liable."

Where title to
land is involved.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 345

AN ACT TO CORRECT AN ERROR IN HOUSE BILL ONE THOUSAND ONE HUNDRED EIGHTEEN KNOWN AS THE OMNIBUS JUSTICE OF THE PEACE ACT, SO AS TO CHANGE THE NAME OF L. D. BELL TO F. D. BELL IN GREEN RIVER TOWNSHIP, HENDERSON COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill one thousand, one hundred and eighteen of the nineteen thirty-one session of the General Assembly of North Carolina, known as the Omnibus Justice of the Peace Act, be amended so as to change the name of L. D. Bell in Green River Township, Henderson County, to F. D. Bell.

H. B. No. 1118,
Public Laws
1931, amended,
relative to name
of Justice of
the Peace in
Henderson
County.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 346

AN ACT TO AMEND HOUSE BILL NUMBER ONE HUNDRED FORTY-EIGHT, OF THE ONE THOUSAND NINE HUNDRED THIRTY-ONE GENERAL ASSEMBLY, THE SAME BEING ENTITLED "AN ACT TO AMEND CHAPTER ONE HUNDRED NINETEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO THE STATE BARBERS' LICENSE LAW."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number one hundred and forty-eight, of the nineteen hundred and thirty-one General Assembly, as ratified on February seventeenth, be and the same is hereby amended so that the provisions of said act shall apply to all cities and towns in Cabarrus County, whether incorporated or not, with a population of five hundred or more according to the latest Federal Census.

H. B. No. 148,
Public Laws
1931, amended,
making Barbers'
License Law
apply to all
towns in
Cabarrus County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 347

AN ACT TO AMEND AN ACT ENTITLED "AN ACT TO PROHIBIT THE UNAUTHORIZED PRACTICE OF LAW IN THE STATE OF NORTH CAROLINA."

The General Assembly of North Carolina do enact:

H. B. No. 566,
Public Laws
1931, amended
relative to
unauthorized
practice of law.

Not applicable to
law schools.

Conflicting laws
repealed.

SECTION 1. That section five of an act entitled "An act to prohibit the unauthorized practice of law in the State of North Carolina," act of the General Assembly of North Carolina, session nineteen thirty-one, be and the same is hereby amended by adding to said section one the following:

"*Provided*, that this act shall not apply to any Law School or Law Schools conducting a Legal Clinic and receiving as their clientage only those persons unable financially to compensate for legal advice or services rendered."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 348

AN ACT TO MAKE MORE EFFECTIVE THE CONTROL OF THE STATE OVER CORRUPT PRACTICES IN PRIMARIES AND ELECTIONS.

The General Assembly of North Carolina do enact:

Corrupt Practices
Act.

Definitions.

"Candidate."

"Campaign
Committee."

"Contribution."

SECTION 1. This act may be cited as the Corrupt Practices Act of one thousand nine hundred thirty-one.

SEC. 2. *Definition.* When used in this act

(a) The term "Candidate" means an individual whose name is presented for any office to be voted upon on any ballot at any primary, general or special election;

(b) The term "campaign committee" includes any committee, association or organization which accepts contributions or makes expenditures for the purpose of influencing or attempting to influence the nomination or election of any candidate at any primary, general or special election;

(c) The term "contribution" means any gift, payment, subscription, loan, advance, deposit of money, or anything of value, and includes any contract, promise or agreement to give, subscribe for, pay, loan, advance or deposit any money or other thing of value to or for the benefit of any candidate at

any primary, general or special election, and whether or not said contract, promise or agreement is legally enforceable;

(d) The term "expenditure" means a payment, distribution, loan, advance, deposit or gift of money or anything else of value whatsoever, and includes a contract, promise or agreement to pay, distribute, give, loan, advance, or deposit any money or anything of value whatsoever, and whether or not such contract, promise or agreement is legally enforceable; "Expenditure."

(e) The term "person" includes an individual, partnership, committee, association, corporation or any other organization or group of persons. "Person."

SEC. 3. It shall be the duty of every candidate and the chairman and treasurer of any and every campaign committee to keep a detailed and exact account of: Detailed accounts to be kept.

(1) All contributions made to or for such candidate or committee; Contributions.

(2) The name and address of every person making any such contribution, and the date thereof; Name and address of contributors.

(3) All expenditures made by or on behalf of such candidate or committee; Expenditures.

(4) The name and address of every person to whom any such expenditure is made, and the date thereof. Name and address of person paid.

SEC. 4. Every person who receives a contribution for a candidate or for a campaign committee in any primary, general or special election shall render such candidate or campaign committee, within five days after receipt of such contribution, a detailed account thereof, including the name and address of the person making such contribution. Detailed accounting to candidates of contributions made for them.

SEC. 5. Every person who makes any expenditure in behalf of any candidate or campaign committee in any primary, general or special election shall render to such candidate or campaign committee, within five days after making such expenditure, a detailed account thereof, including the name and address of the person to whom such expenditure was made. Same as to expenditures.

SEC. 6. It shall be the duty of every person who shall be a candidate for nomination in any primary for any Federal, State or district office, or for the State Senate in a district composed of more than one county, except where there shall be agreement for rotation as provided in Consolidated Statutes, six thousand fourteen, to file, under oath, ten days before such primary, with the Secretary of State, an itemized statement of all expenditures made by him or which he knows to have been made by any one for him, and of all contributions made to him, directly or indirectly, and also to file, under oath, within twenty days after such primary, with the Secretary of State, an itemized statement of all expenditures made Statements under oath of pre-primary expenses of candidates.

Report after primary.

by him or which he knows to have been made by any one else for him, and also of all contributions made to him, directly or indirectly, by any person, with detailed account of such contributions and expenditures as set out in section seven hereof. And it shall be the duty of every person who shall be a candidate for nomination for the State Senate, except those to whom the preceding sentence applies, for the House of Representatives, and for any county office, to file a like statement with the clerk of the Superior Court of the county of his residence at the times hereinbefore prescribed for filing such statements by candidates for Federal, State and district officers as set out in the preceding sentence.

Reports filed by local candidates.

Contents of such statements.

Name and address of contributors with dates.

Total contributions.

Persons to whom expenditures are made.

Persons by whom expenditures are made.

Total expenditures on behalf of candidates.

Total expenditures made by candidates.

Statements required of campaign committees covering more than one county.

SEC. 7. The statement of contributions and expenditures as required by the preceding section shall be itemized as follows:

(1) The name and address of each person who has made a contribution to or for such candidate or to or for his campaign committee within the calendar year, together with the amount and date of such contribution;

(2) The total sum of all contributions made to or for such candidate or to or for his campaign committee during the calendar year;

(3) The name and address of each person to whom, during the calendar year, an expenditure has been made by or in behalf of such candidate or by or in behalf of his campaign committee, and the amount, date, and purpose of such expenditure;

(4) The name and address of each person by whom an expenditure has been made during the calendar year in behalf of such candidate or his campaign committee and reported to such candidate or campaign committee, and the amount, date, and purpose of such expenditure;

(5) The total sum of all expenditures made during the calendar year in behalf of such candidate or his campaign committee by any person and reported to such candidate or his campaign committee, and the amount, date, and purpose of such expenditure;

(6) The total sum of all expenditures made by such candidate or his campaign committee, or any person in his behalf during the calendar year.

SEC. 8. A like statement as that required in the preceding section shall be filed by any and all campaign committees as hereinbefore defined with the Secretary of State not more than fifteen days nor less than ten days before any primary, general or special election, and not more than twenty days after any such primary, general or special election, if said

campaign committee is making expenditures in more than one county; and if such campaign committee is making expenditures in only one county, a like or similar report so itemized shall be made within the same periods to the clerk of the Superior Court of such county.

Expenditures within county.

All of the statements or reports of contributions or expenditures as in this act required of any candidate or campaign committee must be verified by the oath or affirmation of the person filing such statement or report, taken before any officer authorized to administer oaths.

Verification of statements required.

SEC. 9. *Certain acts declared misdemeanors.* Any person who shall, in connection with any primary or election in this State, do any of the acts and things declared in this section to be unlawful, shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, or both, in the discretion of the court. It shall be unlawful:

Certain acts declared misdemeanors.

(1) For any person to fail, as an officer or as a judge or registrar of a primary or election, or as a member of any board of elections or board of canvassers, to prepare the books, tickets and return blanks which it is his duty under the law to prepare, or to distribute the same as required by law, or to perform any other duty imposed upon him within the time and in the manner required by law;

Failure of election officials to prepare and distribute books, tickets, etc.

(2) For any person to continue or attempt to act as a judge or registrar of a primary or election, or as a member of any board of elections, after having been legally removed from such position and after having been given notice of such removal;

Election officials performing duties after removal.

(3) For any person to break up or by force or violence to stay or interfere with the holding of any primary or election, to interfere with the possession of any ballot box, election book, ticket or return sheet by those entitled to possession of the same under the law, or to interfere in any manner with the performance of any duty imposed by law upon any election officer or member of any board of elections or board of canvassers;

Interference with elections.

(4) For any person to be guilty of any boisterous conduct so as to disturb any member of any election or canvassing board or any registrar or judge of elections in the performance of his duties as imposed by law;

Boisterous conduct.

(5) For any person to bet or wager any money or other thing of value on any election;

Betting.

(6) For any person, directly or indirectly, to discharge or threaten to discharge from employment, or otherwise intimidate or oppress any legally qualified voter on account of any vote such voter may cast or consider or intend to cast, or not to cast, or which he may have failed to cast;

Influencing votes by threatened discharge.

Contributions not properly reported.

(7) For any person to make any contribution or expenditure to aid, or in behalf of any candidate or campaign committee, in any primary, general or special election, unless the same be reported immediately to such candidate or campaign committee, to the end that it may be included by him or it in the reports required of him by law;

Failure to make required statements.

(8) For any candidate or any chairman or treasurer of a campaign committee to fail to make under oath the report or reports required of him or it by sections six, seven and eight of this act, or for any campaign committee to fail to furnish to a candidate a duplicate copy of the report to be made by it or its chairman or treasurer;

Limitation on amounts permitted to be expended.

(9) For any candidate for any political office to receive contributions or to make expenditures, or to assent to or to permit contributions or expenditures in behalf of his candidacy in any primary, whether the same be done before or after said primary is held, in excess of the following sums:

Governor and U. S. Senator.
Congressman.
Lieutenant Governor.
Other State offices.

A candidate for Governor and United States Senator \$12,000
A candidate for Congressman 6,000
A candidate for Lieutenant Governor 2,500
A candidate for any other elective State office, one-half of the amount of the annual salary of such office.
A candidate for the General Assembly, either the Senate or the House of Representatives 600

Legislators.

Local offices.

Any candidate for any district, county or other office not hereinbefore named, one-half the annual salary of that office as it may be at the time of such primary: *Provided, however*, all candidates may lawfully pay, in addition to these amounts, their transportation expenses, board and lodging bills while campaigning for nomination to such office, and the sums so expended need not be reported in the reports hereinbefore required: *Provided further*, that in any second primary for any of said offices, said candidate or candidates may spend in such second primary one-half of the amounts as above set out;

Certain expenses excluded.

Expenditures permitted in second primaries.

Publication of any charges not signed.

(10) For any person to publish in a newspaper or pamphlet or otherwise, any charge derogatory to any candidate or calculated to affect the candidate's chances of nomination or election, unless such publication be signed by the party giving publicity to and being responsible for such charge;

Publication of false reports.

(11) For any person to publish or cause to be circulated derogatory reports with reference to any candidate in any primary or election, knowing such report to be false or in reckless disregard of its truth or falsity, when such report is calculated or intended to affect the chances of such candidate for nomination or election;

(12) For any person to give or promise, in return for political support or influence, any political appointment or support for political office;

Promising political appointments.

(13) For any chairman of a county board of elections or other returning officer to fail or neglect, wilfully or of malice, to perform any duty, act, matter or thing required or directed in the time, manner and form in which said duty, matter or thing is required to be performed in relation to any primary, general or special election and the returns thereof;

Failure of election officials to perform duties.

(14) For any register of deeds or clerk of the Superior Court to refuse to make and give to any person applying in writing for the same a duly certified copy of the returns of any primary or election or of a tabulated statement in a primary or election, the returns of which are by law deposited in his office, upon the tender of the fees therefor;

Refusal of county officers to furnish applicants with certified returns.

(15) For any corporation doing business in this State, either under domestic or foreign charter, directly or indirectly, to make any contribution or expenditure in aid or in behalf of any candidate or campaign committee in any primary or election held in this State, or for any political purpose whatsoever, or for the reimbursement or indemnification of any person for money or property so used, or for any contribution or expenditure so made; or for any officer, director, stockholder, attorney or agent of any corporation to aid, abet, advise or consent to any such contribution or expenditure, or for any person to solicit or knowingly receive any such contribution or expenditure.

Contributions made by corporations.

Any officer, director, stockholder, attorney or agent of any corporation aiding or abetting in any contribution or expenditure made in violation of this sub-section shall, in addition to being guilty of a misdemeanor as hereinbefore set out, be liable to such corporation for the amount of such contribution or expenditure, and the same may be recovered of him upon suit by any stockholder thereof;

Criminal and civil liability of members of corporation.

(16) For any person wilfully and knowingly to impose upon any blind or illiterate voter a ballot in any primary or election contrary to the wish or desire of such voter, by falsely representing to such voter that the ballot proposed to him is such as he desires.

Imposition of false ballots on blind or ignorant voters.

SEC. 10. Any person who shall, in connection with any primary, general or special election held in this State, do any of the acts or things declared in this section to be unlawful, shall be guilty of a felony and upon conviction shall be imprisoned in the State's Prison not less than four months or fined not less than one thousand dollars, or both, in the discretion of the Court. It shall be unlawful:

Certain acts declared felonies.

Registering in more than one voting place.

Impersonating others.

Bribery.

False entries by election officials.

Perjury.

Voting by felons.

Taking oath corruptly.

Corruptly registering or voting at more than one place.

Fraudulent entries.

Making false returns.

Assault upon election officials.

Intimidation of officials.

(1) For any person fraudulently to cause his name to be placed upon the registration books of more than one election precinct or fraudulently to cause or procure his name or that of any other person to be placed upon the registration books in any precinct when such registration in that precinct does not qualify such person to vote legally therein, or to impersonate falsely another registered voter for the purpose of voting in the stead of such other voter;

(2) For any person to give or promise or request or accept at any time, before or after any such primary or election, any money, property or other thing of value whatsoever in return for the vote of any elector;

(3) For any person who is an election officer, a member of the canvassing or election board or other officer charged with any duty with respect to any primary or election, knowingly to make any false or fraudulent entry on any election book or any false or fraudulent returns, or knowingly to make or cause to be made any false statement on any ticket, or to do any fraudulent act, or knowingly and fraudulently omit to do any act or make any report legally required of such person;

(4) For any person knowingly to swear falsely with respect to any matter pertaining to any primary or election;

(5) For any person, convicted of a crime which excludes him from the right of suffrage, to vote at any primary or election without having been restored to the right of citizenship in due course and by the method provided by law;

(6) For any person to take corruptly the oath prescribed for voters, and the person so offending shall be guilty of perjury;

(7) For any person with intent to commit a fraud to register or vote at more than one box or more than one time, or to induce another to do so, in the same primary or election, or to vote illegally at any primary or election;

(8) For any registrar or any clerk or copyist to make any entry or copy with intent to commit a fraud;

(9) For any election official or other officer to make, certify, deliver or transmit any false returns of any primary or election, or to make any erasure or alteration in any registration or poll books with intent to commit a fraud;

(10) For any person to assault any registrar, judge of election or other election officer while in the discharge of his duty in the registration of voters or in conducting any primary or election;

(11) For any person, by threats, menaces or in any other manner, to intimidate or attempt to intimidate any registrar, judge of election or other election officer in the discharge of

his duties in the registration of voters or in conducting any primary or election;

(12) For any registrar, poll holder, member of a board of elections, assistant, marker, or other election official, directly or indirectly, to seek, receive or accept money or the promise of money, the promise of office, or other reward or compensation from a candidate in any primary or election or from any source other than such compensation as may be provided by law for his services.

SEC. 11. No person shall be excused from attending or testifying or producing any books, papers or other documents before any Court or magistrate upon any investigation, proceeding or trial for the violation of any of the provisions of the two preceding sections, upon the ground or for the reason that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate or degrade him, but such person may be subpoenaed and required to testify by and for the State relative to any offense arising under the provisions of the said two preceding sections; but such person shall not be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter or thing concerning which he may so testify or produce evidence, documentary or otherwise, and no testimony so given or produced shall be used against him upon any criminal investigation or proceeding, but such person so compelled to testify with respect to any acts of his own shall be immune from prosecution on account thereof, and shall be pardoned for any violation of law about which such person shall be so required to testify.

SEC. 12. It shall be the duty of the Attorney General, the solicitors of the several judicial districts, and all prosecuting attorneys of Courts inferior to the Superior Court, to make diligent inquiry and investigation with respect to any violations of this act, and said officers are authorized and empowered to subpoena and compel the attendance of any person or persons before them for the purpose of making such inquiry and investigation.

SEC. 13. It shall be the duty of the Secretary of State and the several clerks of the Superior Court to call upon the candidates and chairmen and treasurers of campaign committees for the reports required to be made to them by sections six, seven and eight hereof. If any candidate or chairman or treasurer of a campaign committee shall fail or neglect to make to the Secretary of State the reports required by said sections, then the Secretary of State shall bring such failure to the attention of the Attorney General, whose duty it shall

Receiving bribes.

Compelling self-incriminating testimony.

Person so testifying excused from prosecution.

Duties of Attorney General and solicitors to prosecute violations of act.

Duty of Secretary of State and Superior Court Clerks to call for required statements.

Reporting to Attorney General of violations.

Solicitor of Wake
County to act
where Attorney
General is
candidate.

Reporting
violations by
Clerks of Court.

then be to initiate a prosecution against such candidate or chairman or treasurer of such campaign committee for such violation of this act. If the Attorney General shall be a candidate in any such primary or election, such duty as herein required to be performed by him with respect to any contest in which he participates shall be performed by the solicitor of the judicial district of which Wake County is a part. If a candidate or the chairman or treasurer of a campaign committee fails to make the report to the clerk of the Superior Court as required by said sections, then said clerk of the Superior Court shall bring such failure to the attention of the solicitor of the district in which such county is a part, and said solicitor shall institute a prosecution for violation of this act.

SEC. 14. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 349

AN ACT TO PLACE MRS. MAGGIE NORMENT, WIDOW OF MAJ. RICHARD MONTGOMERY NORMENT, OF ROBESON COUNTY ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. Maggie
Norment, widow
of Confederate
Veteran, placed
on pension roll.

SECTION 1. That Mrs. Maggie Norment of Robeson County, widow of Maj. Richard Montgomery Norment, who was a member of the Forty-sixth Regiment North Carolina Troops, C. S. A., and to whom she was married in one thousand eight hundred and eighty-six, be and she is hereby placed on the pension roll to receive the pension allowed widows of Confederate Veterans in Class "B": *Provided*, that this act shall be subject to the general provision incorporated in the Omnibus Bill passed by the General Assembly of one thousand nine hundred and thirty-one.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 350

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Craven County" the following:

"Number Two Township—L. J. French."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

H. B. No. 1118,
Public Laws
1931, amended.

Additional Justice
of the Peace
for Craven
County.

CHAPTER 351

AN ACT TO AMEND SECTION THREE, CHAPTER THREE HUNDRED AND THIRTY-FIVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, RELATING TO THE FEE FOR A NON-RESIDENT STATE FISHING LICENSE.

The General Assembly of North Carolina do enact:

SECTION 1. That section three, chapter three hundred thirty-five, Public Laws of one thousand nine hundred twenty-nine, be, and the same is hereby, amended by striking out the words and figures "three (\$3.00) dollars" in line six thereof, and inserting the words and figures "five (\$5.00) dollars" in lieu of the words and figures so stricken out.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

Ch. 335, Public
Laws 1929,
amended.

Non-resident
State fishing
license, \$5.

Conflicting laws
repealed.

CHAPTER 352

AN ACT TO PLACE MRS. EMMA COOPER AND MRS. MARGARET COLLIE GUPTON, OF FRANKLIN COUNTY, WIDOWS OF CONFEDERATE VETERANS, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Certain widows of Confederate Veterans from Franklin County placed on pension roll.

SECTION 1. That Mrs. Emma Cooper, aged seventy-five years, widow of Robert Cooper, a Confederate Veteran who died in one thousand nine hundred and twelve, and Mrs. Margaret Collie Gupton, aged ninety-one years, widow of Omega C. Gupton, a Confederate Veteran, who died in one thousand nine hundred and thirteen, both of Franklin County, be and they are hereby placed on the pension roll to receive the pension allowed widows of Confederate Veterans in Class "B": *Provided*, that this act shall be subject to the general provision incorporated in the Omnibus Bill passed by the General Assembly of one thousand nine hundred and thirty-one.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 353

AN ACT TO PLACE MRS. LUCY PRIVETT, WIDOW OF W. D. PRIVETT, A CONFEDERATE VETERAN, OF FRANKLIN COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. Lucy Privett, widow of Confederate Veteran, placed on pension roll.

SECTION 1. That Mrs. Lucy Privett, widow of W. D. Privett, a Confederate Veteran, of Franklin County, to whom she was married in eighteen hundred and eighty-seven, and who is seventy-two years of age and has been an invalid for three years, be and she is hereby placed on the pension roll to receive the pension allowed widows of Confederate Veterans.

Approval by Pension Boards.

SEC. 2. Prior to the payment of any money to the said widow, the local pension board of Franklin County shall make an investigation and the State Pension Bureau shall approve said payment as being made under existing pension laws of the State.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 354

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND ONE HUNDRED EIGHTEEN, RATIFIED APRIL TWENTY-FOURTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, APPOINTING THREE ADDITIONAL JUSTICES OF THE PEACE FOR ROWAN COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number one thousand one hundred and eighteen, ratified April twenty-four, one thousand nine hundred and thirty-one, known as the "Omnibus Justice of the Peace Bill," be and the same is hereby amended by adding at the end of the paragraph relating to Rowan County in said bill the following:

"Salisbury Township—Lawrence Maupin, H. Q. Sides.

"Gold Hill Township—J. C. Morgan."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

H. B. No. 1118,
Public Laws
1931, amended.

Additional Justices
of the Peace for
Rowan County
appointed.

Conflicting laws
repealed.

CHAPTER 355

AN ACT TO PLACE MRS. CORNELIA SMITH, WIDOW OF J. A. SMITH, A CONFEDERATE VETERAN OF JONES COUNTY, AND W. H. BILLINGS, A CONFEDERATE VETERAN OF ALLEGHANY COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Cornelia Smith, widow of J. A. Smith, a Confederate Veteran of Jones County, who served in Company I, Twenty-seventh North Carolina Regiment, who was married to said veteran in one thousand eight hundred and eighty-six, be and is hereby placed on the pension roll.

SEC. 2. That W. H. Billings, a Confederate Veteran of Alleghany County, be and is hereby placed on the pension roll.

SEC. 3. That this act shall be subject to the general provision incorporated in the Omnibus Bill passed by the General Assembly of one thousand nine hundred and thirty-one.

Widow of Confederate Veteran
placed on pension
roll.

Confederate
Veteran placed
on roll.

Subject to 1931
Pension Act.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 356

AN ACT SUPPLEMENTAL TO H. B. ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 1118,
Public Laws
1931, amended,
naming additional
Justice of the
Peace for
Mitchell County.

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Mitchell County, Bakersville Township" the name of "J. B. Craigmiles."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 357

AN ACT TO PLACE MRS. ANNIE E. HINES OF BLADEN COUNTY ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. Annie E.
Hines, widow of
Confederate
Veteran, placed
on pension roll.

SECTION 1. That Mrs. Annie E. Hines, of Bladen County, widow of John W. Hines, an ex-Confederate soldier, be, and she is hereby placed on the Confederate Pension Roll of the State in Class B, and the State Auditor is hereby authorized and directed to issue and pay to her a pension at the same times and in the same amounts as may be paid pensioners in said class: *Provided*, that this act shall be subject to the general provision incorporated in the Omnibus Bill passed by the General Assembly of one thousand nine hundred and thirty-one.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 358

AN ACT TO AMEND SECTIONS FOUR THOUSAND AND SIXTY, FOUR THOUSAND AND EIGHTY, AND FOUR THOUSAND AND EIGHTY-SEVEN OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA RELATING TO WAREHOUSE RECEIPTS AND THE NEGOTIABILITY THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand and sixty of the Consolidated Statutes of North Carolina, relating to the liability of a warehouseman to the holder of a receipt, be amended as follows: By inserting after the word "receipt" in line two (2) and before the word "for" in line two (2), the following: "issued by him or on his behalf by an agent or employee the scope of whose actual or apparent authority includes the issuing of warehouse receipts,".

C. S. 4060,
amended, relating
to liability of
warehousemen
for receipts.

SEC. 2. That section four thousand and eighty of the Consolidated Statutes of North Carolina, relating to who may negotiate a receipt, be and the same is hereby repealed, and the following shall be substituted in lieu thereof:

C. S. 4080,
amended.

"Who may negotiate a receipt. A negotiable receipt may be negotiated by any person in possession of the same however such possession may have been acquired, if, by the terms of the receipt, the warehouseman undertakes to deliver the goods to the order of such person or if at the time of negotiation the receipt is in such form that it may be negotiated by delivery."

Who may
negotiate a
receipt.

SEC. 3. That section four thousand and eighty-seven of the Consolidated Statutes of North Carolina, relating to when the negotiation of a warehouse receipt is not impaired, be amended as follows:

Various amend-
ments to C. S.
4087.

(1) By striking out after the word "was" in line four (4) and before the comma before the word "if" in line five (5) the following: "induced by fraud, mistake, or duress to entrust the possession or custody of the receipt to such person," and inserting in lieu thereof the following: "deprived of the possession of the same by loss, theft, fraud, accident, mistake, duress, or conversion."

(2) By inserting after the comma after the word "therefor" in line seven (7) and before the comma before the word "without" in line seven (7) the following: "in good faith."

(3) By striking out the word "or" in line seven (7) and inserting after the comma after the word "duty" in line seven (7) and before the word "fraud" in line seven (7), the following: "or loss, theft."

(4) By inserting after the comma after the word "fraud" in line seven (7) and before the comma before the word "mistake" in line seven (7) the word "accident."

(5) By striking out the period after the word "duress" in line eight (8) and adding the following: "or conversion."

Pending litigation
unaffected.

SEC. 4. This act shall not apply to pending litigation.

Conflicting laws
repealed.

SEC. 5. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 6. That this act shall be in force from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 359

AN ACT TO PROMOTE ECONOMY AND EFFICIENCY IN THE OPERATION OF THE PUBLIC HIGH SCHOOLS OF THE STATE OF NORTH CAROLINA BY PROVID- ING FOR A UNIFORM ADOPTION OF HIGH SCHOOL TEXTBOOKS.

The General Assembly of North Carolina do enact:

Adoption of high
school textbooks for
exclusive use au-
thorized.

SECTION 1. That the State Board of Education is hereby authorized to adopt textbooks for the use in all public high schools of the State, supported in whole or in part out of public funds, and the high school textbooks adopted by the State Board of Education in accordance with the provisions of this act shall be used by all the public high schools of the State.

Appointment of
State Committee by
Governor and State
Superintendent of
Public Instruction.

SEC. 2. That the Governor and the State Superintendent of Public Instruction, at the expiration of the present high school textbook contracts, shall appoint a State committee on high school textbooks, consisting of five members, five of whom are actively engaged in school work, who shall serve for a term of five years without compensation except for reimbursement out of the State Treasury upon the requisition of the State Superintendent of Public Instruction for actual expenses incurred by attendance upon meetings of the committee that may be called by or under the direction of the State Superintendent of Public Instruction.

Membership and
term of office.

Allowed expenses.

Grouping of high
school instruction.

SEC. 3. That it shall be the duty of the State Committee on high school textbooks to list all the high school fields of instruction in five separate groups as nearly equal as possible in the cost of textbooks. The Committee on high school textbooks shall further arrange these groups in the order in which they will be considered, and notify the State Board of Education in its first report of this arrangement. During

In order to be
considered.

the first year of its term of office, it shall be the further duty of the State Committee on high school textbooks to make a thorough examination of any and all books submitted by any publisher in the first group of fields of instruction as arranged by said State Committee on high school textbooks, with a view of determining whether the contents, quality and price of said books are such as to make them suitable and desirable for use in the public high schools of the State, and submit, not later than the first day of January, one thousand nine hundred and thirty-four, a multiple list not exceeding three books in each field of instruction in the first group. Not later than January first in each succeeding year, the State Committee on high school textbooks shall make a similar report on the fields of instruction in the order fixed by it, unless it receives a notice from the State Board of Education prior to May first in said year that such report is not desired.

Examination
of books.

Submission of
multiple list by
January 1, 1934.

Annual reports
thereafter.

SEC. 4. That it shall be the duty of the State Board of Education to select one book in each field of instruction from the multiple list submitted by the State Committee on high school textbooks for exclusive use in the public high schools of the State for a period not less than five years. In case the State Board of Education finds it impossible to make a satisfactory contract for any one of the books on the multiple list, then it shall notify the State Committee on high school textbooks that it cannot make a satisfactory contract for any book on the multiple list in that field of instruction. The State Committee on high school textbooks shall then submit another multiple list in that field of instruction from which the State Board of Education shall make an adoption. It shall be the further duty of the State Board of Education to make an indefinite contract with all the publishers having books in groups two, three, four and five for a period not less than one year nor more than five years, and these books shall continue in use until the State Board of Education, in accordance with the provisions of this act, shall adopt a book for State-wide use in any given field of instruction: *Provided*, that the contract shall require each publisher to report annually to the State Board of Education the total sales of each book in the State of North Carolina.

Selection of one
book per subject
by State Board
of Education.

For period of
five years.

Board may call for
second list.

Indefinite contracts
with publishers.

Annual report by
publishers on num-
ber of books sold.

SEC. 5. That after a contract has been entered into between the State Board of Education and the publisher, if the publisher shall fail to keep its contract as to prices, distribution of books, an adequate supply of the edition of books as adopted, etc., the Attorney General shall bring suit against said company when requested by the State Board of Education, for such an amount as may be sufficient to enforce the

Attorney General to
bring suit on pub-
lishers contracts in
event of failure to
execute.

contract or to compensate the State because of the loss sustained by failure to keep this contract.

Sale of books at lower price elsewhere reduces price in this State.

SEC. 6. That if the publishers of any high school textbook on the adopted list in this State shall contract with another state, or with any county, city or town or other municipality, or shall place its books on sale anywhere in the United States, for or at a less price than that in its contract with the State of North Carolina, it shall be, and is hereby, made a part of the contract of that company to furnish that book to the high schools of this State at a price not to exceed that for which the book is furnished, sold, or placed on sale in any other state, or in any such other county, city, town or other municipality.

Adoption made exclusive.

SEC. 7. That the textbooks for high school instruction adopted under the provisions of this act shall be for the exclusive use of the high schools of this State when so adopted and placed upon the approved list in the manner as set out in this act.

Conflicting laws repealed.

SEC. 8. That this article shall become a part of the public school laws of the State of North Carolina, and that any sections which conflict with sections herein are hereby repealed.

SEC. 9. That this act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 360

AN ACT TO REORGANIZE THE DEPARTMENT OF AGRICULTURE, TO APPOINT A BOARD, AND TO DEFINE THE DUTIES OF SAID BOARD.

The General Assembly of North Carolina do enact:

C. S. 4667, amended.

SECTION 1. That section four thousand six hundred and sixty-seven (4667) of the Consolidated Statutes of one thousand nine hundred nineteen be and the same is hereby repealed and the following substituted in lieu thereof:

Department of Agriculture, Immigration and Statistics reorganized.

"Section 4667. The Department of Agriculture, Immigration and Statistics is hereby created and established and all the duties shall be performed by the Commissioner of Agriculture, as in this chapter provided for, with the advice of a board to be styled 'The Board of Agriculture.' The Board of Agriculture shall consist of the Commissioner of Agriculture, and five other members, said five other members to be appointed by the Governor, by and with the consent of the Senate. The Commissioner of Agriculture shall be the Chair-

Appointment of Board by Governor.

Commissioner as Chairman.

man of the Board and shall preside at its meetings. In the appointment of the five members of the Board, the Governor shall take into consideration the different agricultural interests of the State and appoint one member who shall be a practical livestock grower to represent the livestock interests of the State; one who shall be a practical tobacco farmer to represent the tobacco farming interest; one who shall be a practical cotton grower to represent the cotton farming interests; one who shall be a practical truck farmer to represent the truck farming interests; and one who shall be a practical general farmer to represent all other general farming interests. The present Governor, in appointing the five members to said Board as herein provided for shall appoint three of said members for a term of two years and two of said members for a term of four years, and their successors shall be appointed for a term of four years.

Board to represent varied agricultural interests of State.

Terms of office of members.

"All five members shall hold office until their successors are appointed and qualified. The Commissioner of Agriculture and the members of the Board of Agriculture shall be practical farmers engaged in their profession."

Must be practical farmers.

SEC. 2. The Board of Agriculture, herein established, hereafter called "The Board," shall meet for the transaction of business in the City of Raleigh at least twice a year, and oftener, if called by the Commissioner of Agriculture.

Meetings of Board.

SEC. 3. That section two of chapter two hundred and nine (209), Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby repealed. That the State Fair provided for in said act, shall be managed, operated and conducted by the Board of Agriculture established in this act. To that end, said Board of Agriculture shall, at its first meeting after the ratification of this act, take over said State Fair, together with all the lands, buildings, machinery, etc., located thereon, now belonging to said State Fair and shall hold and conduct said State Fair with all the authority and power conferred upon the former Board of Directors, and it shall make such rules and regulations as it may deem necessary for the holding and conducting of said Fair, and/or lease said Fair properties so as to provide a State Fair.

Ch. 209, Public Laws 1927, amended.

Board of Agriculture to operate State Fair.

SEC. 4. This act shall in no degree be construed as affecting or limiting the authority of the Commissioner of Agriculture and the Board herein created to exercise all the authority and power now imposed upon the existing Commissioner of Agriculture and Board of Agriculture under the statutes, in relation to other subjects not specifically dealt with herein.

Rules and regulations.

Existing power and authority of Board unaffected.

SEC. 5. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 6. This act shall be in force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 361

AN ACT TO AUTHORIZE THE NORTH CAROLINA BOARD OF VETERINARY MEDICAL EXAMINERS TO LICENSE J. Y. BLACKWELL TO PRACTICE VETERINARY.

The General Assembly of North Carolina do enact:

C. S. 6760,
amended.

Licensing of
veterinarians who
have practiced in
U. S. Army during
World War.

Qualifications.

Sworn statement.

Character recom-
mendations.

Expiration of
application date.

Applicable only to
Caswell County.

SECTION 1. That section six thousand seven hundred and sixty of the Consolidated Statutes be, and the same is, hereby amended by adding thereto the following: "*Provided, further,* that any person who has practiced veterinary medicine or surgery in the United States Army for a period of twenty-three months during the World War and has practiced veterinary medicine or surgery as a profession at the same place from the first day of January, one thousand nine hundred and nineteen, or prior thereto, shall be allowed to continue to practice veterinary medicine or surgery upon his filing with the North Carolina Board of Veterinary Medical Examiners a statement duly sworn to before some officer authorized to administer oaths, setting forth that he has practiced such profession from the first day of January, one thousand nine hundred and nineteen, continuously at one place, and requesting said Board to register him. Upon the filing of such sworn statement of application, for such registration, the said State Board of Medical Examiners shall issue a certificate to such applicant: *Provided,* the sheriff, clerk of court and register of deeds recommend the applicant seeking such license.

SEC. 2. That no application hereunder shall be filed after ten days from the adjournment of the General Assembly of one thousand nine hundred and thirty-one.

SEC. 3. This act shall apply only to Caswell County.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 4th day of May, A. D. 1931.

CHAPTER 362

AN ACT TO AMEND HOUSE BILL NUMBER NINE HUNDRED TWENTY-NINE, RELATING TO LICENSE PLATES FOR AUTOMOBILES, TRUCKS, TRUCK-TRACTORS, TRAILERS, AND SEMI-TRAILERS, AND BUSES.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number nine hundred twenty-nine, enacted at the present session of the General Assembly and entitled "A bill to be entitled an act to amend chapter one hundred twenty-two, Public Laws of one thousand nine hundred twenty-seven, as amended by chapter two hundred seventy-two, Public Laws of one thousand nine hundred twenty-nine, so as to change the rates for automobiles, trucks, truck-tractors, trailers and semi-trailers, and busses," be and the same is hereby amended by striking out the third paragraph of section one the words and figures "twelve dollars (\$12.00)" and inserting in lieu thereof the words and figures "twelve dollars and fifty cents (\$12.50)."

H. B. No. 929,
Public Laws 1931,
amended.

SEC. 2. That section three of the said act be repealed and that there should be substituted in lieu thereof the following:

New section 3.

"SEC. 3. That this act shall be in force from and after January first, one thousand nine hundred thirty-two, except that the provision for issuing licenses after April first of each year and before July first at three-fourths of the annual fee, and after July first and before October first at one-half of the annual fee, and after October first at one-fourth of the annual fee shall be in force from and after the ratification of this act, and the said license for fractional part of a year for the balance of the calendar year of one thousand nine hundred thirty-one shall be based upon the schedule of rates in effect at the time of the passage of this act."

When act takes
effect.

Prorating fees for
fractions of year.

Ratified this the 1st day of May, A. D. 1931.

CHAPTER 363

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND AND THIRTY-NINE, RATIFIED APRIL FIFTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, REDUCING THE BOARD OF EDUCATION OF AVERY COUNTY FROM FIVE TO THREE MEMBERS.

The General Assembly of North Carolina do enact:

Avery County Board of Education reduced to three members.

SECTION 1. That the Board of Education of Avery County be and it is hereby reduced in membership from five to three members and the persons named in section two hereof shall constitute the said Board.

H. B. No. 1039, Public Laws 1931, thus amended.

SEC. 2. That the paragraph relating to Avery County in section one of House Bill number one thousand and thirty-nine, ratified April fifteen, one thousand nine hundred and thirty-one, and known as the "Omnibus School Bill" be and the same is hereby amended to read as follows:

New appointees and terms of office.

"Avery—J. M. Dearmin, Don D. Farthing, and D. W. Haga, each for the term of two years."

Recent election of County Superintendent invalidated.

SEC. 3. That the action of the Board of Education of Avery County on April twenty-one, one thousand nine hundred and thirty-one, in the election of a County Superintendent of Public Instruction for said county be and the same is hereby invalidated and declared null and void.

Conflicting laws repealed.

SEC. 4. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 5. That this act shall be in full force and effect from and after its ratification.

Ratified this the 5th day of May, A. D. 1931.

CHAPTER 364

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND ONE HUNDRED EIGHTEEN, RATIFIED APRIL TWENTY-FOURTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, APPOINTING ONE ADDITIONAL JUSTICE OF THE PEACE FOR VANCE COUNTY.

The General Assembly of North Carolina do enact:

H. B. No. 1118, Public Laws 1931, amended, appointing an additional Justice of the Peace in Vance County.

SECTION 1. That House Bill number one thousand one hundred and eighteen, ratified April twenty-four, one thousand nine hundred and thirty-one, known as the "Omnibus Justice of the Peace Bill," be and the same is hereby amended

by adding at the end of the paragraph relating to Vance County in said bill the following:

"Sandy Creek Township—W. L. Duke."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

CHAPTER 365

AN ACT TO REPEAL CHAPTER SEVEN HUNDRED FORTY, PUBLIC-LOCAL LAWS OF ONE THOUSAND NINE HUNDRED THIRTEEN, RELATIVE TO FISHING IN COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter seven hundred forty, Public-Local Laws of one thousand nine hundred thirteen, be and the same is hereby repealed.

Ch. 740, Public-Local Laws 1913, repealed, relating to fishing in Columbus County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

CHAPTER 366

AN ACT TO PLACE MRS. LYDIA ELIZABETH SCOTT, OF CHATHAM COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Lydia Elizabeth Scott, of Chatham County, a widow of F. J. Scott, a Confederate soldier belonging to Company "E", Twenty-sixth North Carolina Regiment, C. S. A., to whom she was married in one thousand eight hundred seventy-five, be and she is hereby placed on the Confederate Pension Roll to draw the pension allowed widows of Confederate Veterans in Class "B": *Provided*, that this act shall be subject to the general provision incorporated in the Omnibus Bill passed by the General Assembly of one thousand nine hundred and thirty-one.

Mrs. Lydia E. Scott, widow of Confederate Veteran, placed on pension roll.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

CHAPTER 367

AN ACT TO AMEND SECTION TWENTY-THREE OF ARTICLE FOUR OF THE CONSTITUTION OF NORTH CAROLINA, RELATING TO SOLICITORS.

The General Assembly of North Carolina do enact:

Sec. 23, art. 4.
Constitution.
amended.

Twenty solicitorial
districts created.

SECTION 1. That section twenty-three of article four of the Constitution of North Carolina be and the same is hereby amended so as hereafter to read as follows: "The State shall be divided into twenty solicitorial districts, for each of which a solicitor shall be chosen by the qualified voters thereof, as is prescribed for members of the General Assembly, who shall hold office for the term of four years, and prosecute on behalf of the State, in all criminal actions in the Superior Courts, and advise the officers of justices in his district. But the General Assembly may reduce or increase the number of districts."

Amendment sub-
mitted to voters.

SEC. 2. That this amendment shall be submitted to the qualified voters of the State at the next general election.

Ballots.

SEC. 3. That the electors favoring the adoption of this amendment shall mark an (X) in the square on the ballot opposite the words "For Amendment Providing for Solicitorial Districts," and those opposed shall mark an (X) in the square on the ballot opposite the words "Against Amendment Providing for Solicitorial Districts"; and said ballot shall be prepared in all respects as provided by the General Election Law.

Rules and regula-
tions of election.

SEC. 4. That the election upon this amendment shall be conducted in the same manner and under the same rules and regulations as provided by the laws governing general elections; and, if a majority of the votes cast be in favor of the amendment, it shall be the duty of the Governor of the State to certify the amendment under the Seal of the State to the Secretary of State, who shall enroll the said amendment so certified among the permanent records of his office, and the same shall be in force, and every part thereof, from and after the date of such certification.

Certification
of results.

SEC. 5. That this act shall be in force from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

CHAPTER 368

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Cleveland County" the following:

H. B. No. 1118,
Public Laws 1931,
amended, appoint-
ing additional
Justices of the
Peace in Cleve-
land County.

"Number Four Township—J. M. McGinnis (for two years).

"Number Ten Township—J. H. Costner, John T. Warlick, M. N. Gantt (for two years)."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

CHAPTER 369

AN ACT TO AMEND CHAPTER FIFTY-SIX, SECTION TWO THOUSAND SIX HUNDRED AND FORTY-NINE, VOLUME ONE, CONSOLIDATED STATUTES, RELATIVE TO MUNICIPAL ELECTIONS IN COLUMBUS COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter fifty-six, section two thousand six hundred and forty-nine, Volume One, Consolidated Statutes, be amended by striking out, in line four, after the word "Chowan," and before the word "Davidson," the word "Columbus."

C. S. 2649,
amended, relative
to municipal elec-
tions in Columbus
County.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

CHAPTER 370

AN ACT TO PROVIDE TUITION IN THE EDUCATIONAL INSTITUTIONS OF THE STATE TO ANY CHILD WHO IS DRAWING COMPENSATION FROM THE UNITED STATES GOVERNMENT ON ACCOUNT OF THE DEATH OR DISABILITY OF ITS FATHER.

Preamble: Provision made by U. S. for children of dead or disabled World War Veterans.

Whereas, the Congress of the United States, forty-five United States Statutes, page nine hundred and sixty-five, has provided "that the child of a deceased or disabled veteran of the World War may receive compensation after the age of eighteen years: *Provided*, that such child is or may hereafter pursue a course of instruction at a school, college, academy, or other institution of learning, approved by the Director of the Veterans' Bureau"; *Now, therefore*,

The General Assembly of North Carolina do enact:

Children to receive free tuition in State's educational institutions.

SECTION 1. That any child in North Carolina, who is drawing compensation from the United States Government, on account of the death or disability of its father, which death or disability was incurred while a member of the armed forces of the United States Government during the World War, and who has not attained the age of twenty-one years, may be entitled to and granted a scholarship of free tuition in any of the State's educational institutions.

SEC. 2. That this act shall be in full force and effect from and after the date of its ratification.

Ratified this the 6th day of May, A. D. 1931.

CHAPTER 371

AN ACT TO ASSURE PAYMENT AND DISBURSEMENT IN FULL OF THE APPROPRIATION FOR THE SUPPORT OF THE SIX MONTHS SCHOOL TERM AND TO PROVIDE FOR THE ISSUANCE OF GENERAL FUND NOTES OF THE STATE FOR THE PURPOSE OF BALANCING REVENUES AND DISBURSEMENTS AND IN ANTICIPATION OF TAXES.

The General Assembly of North Carolina do enact:

Appropriation for six months school term may not be diminished during biennium.

SECTION 1. That the appropriation contained in the Appropriation Act of one thousand nine hundred thirty-one, or in any other act of this General Assembly, for the support and maintenance of the six months school term shall not be subject to diminution, proportionate or otherwise, under the Executive Budget Act, chapter one hundred, Public Laws of

one thousand nine hundred twenty-nine, or any other act of this or any preceding General Assembly, but the appropriation made or to be made for the support and maintenance of the six months school term as contained in said Appropriation Act of one thousand nine hundred thirty-one, or other act of this General Assembly, shall be paid in full for the objects and purposes therein set out.

SEC. 2. That for the purpose of balancing the revenues and disbursements of the general fund at the close of the current fiscal year on June thirtieth, one thousand nine hundred thirty-one, so as to place the fiscal operations of the State for the biennium one thousand nine hundred thirty-one—one thousand nine hundred thirty-three upon a budgetary basis for said biennium without relation to preceding fiscal operations, and in anticipation of the collection of taxes from time to time so that such sums as may be necessary to make the payments of appropriations to the various institutions, departments and agencies of the State as even as possible during the biennium of one thousand nine hundred thirty-one—one thousand nine hundred thirty-three, and to preserve the best interest of the State in the conduct of its various departments, institutions and agencies during each fiscal year and said biennium, the State Treasurer, upon direction of the Director of the Budget, by and with the consent of the Governor and Council of State, shall have authority to borrow, in the name of the State, and pledge the credit of the State for the payment thereof, such sum or sums as may be necessary for such purposes and as may be determined by the Governor and Council of State. General fund notes of the State, and renewals of such notes, bearing such date or dates and such rate or rates of interest, and maturing in such amounts and at such time or times as may be determined by the Governor and Council of State, shall be executed by the State Treasurer and negotiated and disposed of by him in such manner as may be determined by the Governor and Council of State.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

Must be paid
in full.

Notes of State
authorized to be
issued for balanc-
ing revenues and
disbursements and
in anticipation of
taxes.

Issuance of notes.

Execution and sale.

CHAPTER 372

AN ACT AMENDING SECTION FIVE THOUSAND FIVE HUNDRED THIRTY-ONE OF THE CONSOLIDATED STATUTES OF THE STATE OF NORTH CAROLINA, RELATING TO THE METHOD OF ABOLISHING SPECIAL TAX IN SPECIAL TAX DISTRICTS.

The General Assembly of North Carolina do enact:

C. S. 5531.
amended.

SECTION 1. That section five thousand five hundred thirty-one of the Consolidated Statutes be amended by striking out all of lines one and two and by inserting in lieu thereof the following:

Petition for abolishing special tax districts.

"Upon petition of twenty-five per cent (25%) of the number of registered voters in the election creating said special tax district, said petition to be signed by qualified voters residing in such special tax district."

SEC. 2. That at the end of said section the following proviso be inserted:

Not applicable to tax needed for debt service.

"*Provided*, this act shall not apply to that part of such tax, if any, in said district as may be necessary to pay the interest on or amortization of any bonded or other indebtedness, incurred in consequence of the voting of said special tax district but to that extent, and to that extent only, shall said special tax district be maintained." And, *provided, further*, that the provisions of this act shall apply only to the following counties: Alexander, Anson, Beaufort, Buncombe, Carteret, Catawba, Chatham, Chowan, Cleveland, Craven, Currituck, Davidson, Duplin, Franklin, Gates, Greene, Henderson, Hoke, Hyde, Iredell, Jackson, Johnston, Lenoir, Martin, Mecklenburg, Moore, Nash, Onslow, Pamlico, Pitt, Randolph, Richmond, Rockingham, Transylvania, Vance, Wake, Warren, Wilkes, Robeson.

Counties to which act is applicable.

Conflicting laws repealed.

SEC. 3. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 4. That this act shall be in force and effect from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

CHAPTER 373

AN ACT TO PLACE THE NAME OF MRS. WILLIAM D. SHAW, WIDOW OF WILLIAM D. SHAW, ON THE CONFEDERATE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That the name of Mrs. William D. Shaw of Vance County, widow of William D. Shaw, Confederate soldier, be placed upon the Confederate Pension Roll, subject to the Pension Laws of the State of North Carolina.

Mrs. Wm. D. Shaw,
widow of Confederate
Veteran, placed
on pension roll.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1931.

CHAPTER 374

AN ACT TO PLACE THE NAME OF MRS. J. H. McKAUGHAN, WIDOW OF J. H. McKAUGHAN, ON THE CONFEDERATE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That the name of Mrs. J. H. McKaughan of Guilford County, widow of J. H. McKaughan, Confederate soldier, be placed upon the Confederate Pension Roll, subject to the Pension Laws of the State of North Carolina.

Mrs. J. H. Mc-
Kaughan, widow of
Confederate
Veteran, placed
on pension roll.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 7th day of May, A. D. 1931.

CHAPTER 375

AN ACT TO AMEND SECTION ONE HUNDRED SIXTY-FIVE, CHAPTER THREE HUNDRED FORTY-FIVE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-NINE, RELATING TO MOTOR VEHICLES FOR HIRE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one hundred sixty-five of the Public Laws of one thousand nine hundred twenty-nine be amended as follows:

Ch. 345, Public
Laws 1929,
amended.

Insert a new sub-section to be designated six and one-half (6½), to-wit:

(6½). This act shall not apply to motor vehicles operated by the owner thereof who may use such motor vehicles only for private use and the transportation of fellow-workmen

Law not applicable
to owners of motor
vehicles transport-
ing fellow-workmen
to and from work.

between their homes and places of regular employment: *Provided*, this act shall not apply to motor vehicles with a capacity of more than seven passengers.

Applicable June 1, 1931.

SEC. 2. That this act shall be in force and effect from and after June first, one thousand nine hundred thirty-one.

Ratified this the 9th day of May, A. D. 1931.

CHAPTER 376

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 1118, Public Laws 1931, amended, appointing additional Justice of the Peace in Gaston County.

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Gaston County, Dallas Township," after the name "H. Aubrey Costner," the name "G. C. Frye."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1931.

CHAPTER 377

AN ACT SUPPLEMENTAL TO AN ACT TO APPOINT MEMBERS OF THE BOARD OF EDUCATION OF THE SEVERAL COUNTIES, AND RELATING SOLELY TO LEE COUNTY.

The General Assembly of North Carolina do enact:

H. B. 1039, Public Laws 1931, amended, relative to terms of office of members of Lee County Board of Education.

Conflicting laws repealed.

SECTION 1. The term of D. E. Shaw, member of the Board of Education of Lee County, shall be six years instead of two, as provided in the act of Assembly referred to in the caption, and the same is hereby amended to conform hereto.

SEC. 2. All laws and clauses of laws in conflict herewith are repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 9th day of May, A. D. 1931.

CHAPTER 378

AN ACT TO PLACE MRS. SAMIRAH CREED, WIDOW OF JOHN D. CREED OF SURRY COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Samirah Creed, widow of John D. Creed of Surry County, late a member of Company "C", Twenty-first Regiment, be, and she is hereby placed on the Confederate Pension Roll of the State in Class B, and the State Auditor is hereby authorized and directed to issue and pay to her a pension at the same times and in the same amounts as may be paid pensioners in said class, subject to the general provisions incorporated in the Omnibus Pension Bill passed by the nineteen thirty-one General Assembly.

Mrs. Samirah Creed, widow of Confederate Veteran, placed on pension roll.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1931.

CHAPTER 379

AN ACT TO PLACE MRS. MILLIE HOLDER OF SURRY COUNTY ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Millie Holder of Surry County, widow of David M. Holder, late a member of Company "C", Twenty-first Regiment, be, and she is hereby placed on the Confederate Pension Roll of the State in Class B, and the State Auditor is hereby authorized and directed to issue and pay to her a pension at the same times and in the same amounts as may be paid pensioners in said class, subject to the general provisions incorporated in the Omnibus Pension Bill passed by the nineteen thirty-one General Assembly.

Mrs. Millie Holder, widow of Confederate Veteran, placed on pension roll.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 9th day of May, A. D. 1931.

CHAPTER 380

AN ACT TO AMEND SECTION FIVE THOUSAND FOUR HUNDRED SIXTEEN OF VOLUME THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AND INDEX, RELATING TO VACANCIES IN THE OFFICE OF COUNTY BOARD OF EDUCATION.

The General Assembly of North Carolina do enact:

C. S. 5416,
amended, relative
to filling vacancies
on county boards
of education.

SECTION 1. That section five thousand four hundred sixteen of Volume Three of the Consolidated Statutes of North Carolina, be, and the same is hereby amended by striking out the words "remaining members of said county board of education" in line three of said act and inserting in lieu thereof the words "action of the county executive committee of the political party of the member causing such vacancy," and by striking out the words "remaining members of the board" in line ten of said act and inserting in lieu thereof the words "county executive committee."

Law again
amended.

SEC. 2. That paragraph two of said section be and the same is hereby repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1931.

CHAPTER 381

AN ACT TO AMEND CHAPTER TWO HUNDRED EIGHTEEN, PUBLIC LAWS ONE THOUSAND NINE HUNDRED TWENTY-NINE, IN RELATION TO STATE HIGHWAY PATROL SO SAID ACT WILL CONFORM TO THE STATE ROAD LAW RATIFIED MARCH TWENTIETH, ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

Ch. 218, Public
Laws 1929,
amended.

SECTION 1. That chapter two hundred and eighteen, Public Laws of one thousand nine hundred and twenty-nine, be amended by striking out section one and inserting in lieu thereof the following:

State Highway
Patrol under super-
vision of State
Highway
Commission.

"Section 1. The State Highway Commission is hereby authorized and directed to create under its control and supervision a division of the State Highway Patrol, consisting of one captain with headquarters in the State Highway Building at Raleigh, and not more than thirty-six (36) patrolmen. The State Highway Commission shall appoint such lieutenants and other officers, and divide the patrolmen into such squads, and

assign them to the performance of their duties in such portions of the State as may seem best to the State Highway Commission. The officers authorized to be appointed under this section shall be appointed with the approval of the Governor and shall serve at the pleasure of the Governor and State Highway Commission, and be paid a compensation to be fixed by the State Highway Commission, with the approval of the Governor."

SEC. 2. All laws and clauses of laws in conflict with this act to the extent of such conflict are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force and effect from and after the first day of July, one thousand nine hundred and thirty-one.

Effective July 1, 1931.

Ratified this the 11th day of May, A. D. 1931.

CHAPTER 382

AN ACT TO FIX THE MILEAGE CHARGE TO THE STATE OR ANY SUB-DIVISION THEREOF, BY EMPLOYEES OR OFFICERS OF THE SAME, WHO USE PUBLICLY OR PRIVATELY OWNED MOTOR VEHICLES IN TRANSPORTING THEMSELVES AT THE EXPENSE OF THE STATE OR ANY SUB-DIVISION THEREOF.

The General Assembly of North Carolina do enact:

SECTION 1. That where it is provided by any law affecting the State of North Carolina, or any sub-division thereof, whereby any employee or officer of the same is allowed to charge mileage for the use of any motor vehicle when owned by the State or any sub-division thereof or by any such employee or officer of the State or any sub-division thereof, when in the discharge of any duties imposed upon him by reason of his employment or office, the same is hereby repealed to the extent that said charge shall be limited to the actual miles traveled by said motor vehicle and no mileage charge shall be allowed for but one occupant of any motor vehicle so used, and *provided further* that no such mileage charge shall exceed six cents per mile.

Regulation of mileage allowance to employees of State or sub-divisions using public or private automobiles.

SEC. 2. That it shall be unlawful for any officer, auditor, bookkeeper, clerk or other employee of the State of North Carolina or any sub-division thereof to knowingly approve any claim or charge on the part of any person for mileage by reason of the use of any motor vehicle owned by the State or any sub-division thereof or by any person and used in the pursuit of his employment or office in excess of six cents per

Maximum allowance, 6¢ per mile.

Unlawful to pay any such employee more than 6¢.

Violation made
misdemeanor.

Conflicting laws
repealed.

Effective July 1,
1931.

mile as set out in section one of this act, and any officer, auditor, bookkeeper, clerk or other employee violating the provisions of this section shall be guilty of a misdemeanor.

SEC. 3. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. That this act shall be in full force and effect from and after July first, one thousand nine hundred thirty-one.

Ratified this the 11th day of May, A. D. 1931.

CHAPTER 383

AN ACT TO PLACE MRS. NANCY A. FULP, WIDOW OF DAVID H. FULP OF ROCKINGHAM COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. Nancy A.
Fulp, widow of
Confederate
Veteran, placed
on pension roll.

SECTION 1. That Mrs. Nancy A. Fulp, widow of David H. Fulp of Rockingham County, a Confederate soldier, be, and she is hereby placed on the Confederate Pension Roll of the State in Class B, and the State Auditor is hereby authorized and directed to issue and pay to her a pension at the same times and in the same amounts as may be paid pensioners in said class: *Provided*, the same be referred to the State Board of Pensions for investigation, and is found by said Board to be entitled to said pension under the general pension laws.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1931.

CHAPTER 384

AN ACT TO PLACE THE NAME OF MRS. CHARLENA HART, WIDOW OF A CONFEDERATE VETERAN, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. Charlena
Hart, widow of
Confederate
Veteran, placed
on pension roll.

SECTION 1. That the name of Mrs. Charlena Hart, of Rosemary, Halifax County, North Carolina, widow of Wm. R. Hart, Confederate Veteran, be placed upon the pension roll, subject to the investigation of the State Board of Pensions, and is found by said Board to be entitled to same under the general pension laws.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1931.

CHAPTER 385

AN ACT TO AMEND SUB-SECTION SEVEN OF SECTION TWO HUNDRED AND EIGHTEEN (c), CONSOLIDATED STATUTES OF NORTH CAROLINA, VOLUME THREE, BEING SUB-SECTION SEVEN OF SECTION ONE, CHAPTER ONE HUNDRED AND THIRTEEN, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, AND CONFERRING UPON THE COMMISSIONER OF BANKS AND/OR LIQUIDATING AGENTS CERTAIN POWERS AND RIGHTS OF BANKS WHICH HAVE BEEN TAKEN IN POSSESSION BY THE COMMISSIONER OF BANKS, ESPECIALLY RELATING TO MORTGAGES, DEEDS OF TRUST AND PAPERS EXECUTED TO SECURE THE PAYMENT OF MONEY.

The General Assembly of North Carolina do enact:

SECTION 1. That sub-section seven of section two hundred and eighteen (c), Consolidated Statutes of North Carolina, Volume Three, being sub-section seven of section one, chapter one hundred and thirteen, Public Laws of nineteen hundred and twenty-seven, be amended by adding a new sentence after the word "authority" and before the word "upon" in lines seventeen and eighteen, to read as follows: "Upon taking possession of any bank under this act, the Commissioner of Banks and/or the duly appointed agent shall have the possession and the right to the possession of all the property, assets, choses in actions, rights and privileges of the said bank, including the right to resign the trust or exercise the power in all mortgages, deeds of trust, and all other papers executed to secure the payment of money in any form in which the said bank shall have been named as trustee and/or pledgee, and such property rights and privileges shall vest in the said Commissioner and/or duly appointed liquidating agent absolutely, for the purpose of liquidating, and sales and conveyance of the same, together with any and all other incidental rights, privileges, and powers necessary and convenient for the enjoyment of the right of conveyance and sale and for the exercise of the same." The powers herein granted shall be in addition to and not in derogation of any existing acts ratified at this session of the General Assembly.

SEC. 2. The officers and directors of any bank, or any bank that is in liquidation as provided by law, shall not hereafter exercise any powers herein declared to be vested in the North Carolina Commissioner of Banks, and/or the duly appointed liquidating agent.

C. S. 218 (c), amended.

Also ch. 113, Public Laws 1927.

Commissioner of Banks succeeds to all property of banks in liquidation including fiduciary powers under mortgages, etc.

Additional powers.

Officers of banks in liquidation succeeded by Commissioner.

Pending litigation
unaffected.

SEC. 3. That nothing in this act shall apply to pending litigation.

SEC. 4. This act shall be in force from and after its ratification.

Ratified this the 11th day of May, A. D. 1931.

CHAPTER 386

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND AND THIRTY-NINE, RATIFIED APRIL FIFTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATING TO LENGTH OF TERM OF THE MEMBER OF THE BOARD OF EDUCATION OF DAVIE COUNTY.

The General Assembly of North Carolina do enact:

H. B. No. 1039,
Public Laws 1931,
amended, relative
to term of member
of Davie County
Board of Educa-
tion.

SECTION 1. That the section of House Bill number one thousand and thirty-nine (ratified April fifteenth, one thousand nine hundred and thirty-one, and known as the "Omnibus School Bill," relating to the Board of Education of Davie County, be and the same is hereby amended to read as follows:

"I. P. Graham, six years."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1931.

CHAPTER 387

AN ACT TO AMEND SECTION SIX THOUSAND THREE HUNDRED AND SEVENTY-SEVEN OF THE CONSOLIDATED STATUTES PERTAINING TO THE LICENSING OF BANKS TO ACT AS FIDUCIARIES.

The General Assembly of North Carolina do enact:

C. S. 6377,
amended.

SECTION 1. That section six thousand three hundred and seventy-seven of the Consolidated Statutes be amended by eliminating the period at the end thereof and substituting a semi-colon and adding the following: "But if such corporation be engaged in the business of commercial banking then such license shall be issued by the Commissioner of Banks and all other provisions of this article pertaining to corporations engaged in the business of banking shall apply to

Commissioner of
Banks to license
banks acting as
fiduciaries.

such corporations but shall be exercised and enforced by the Commissioner of Banks." For such license the licensee shall pay to the Banking Commission an annual license fee of two hundred (\$200.00) dollars, which shall be remitted to the State Treasurer for the use of the Commissioner of Banks in the supervision of banks acting in a fiduciary capacity in so far as it may be necessary and the surplus, if any, shall remain in the State treasury for the use of the general fund of the State.

Annual fee of \$200.

SEC. 2. All laws and clauses of laws in conflict with this act shall be repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 11th day of May, A. D. 1931.

CHAPTER 388

AN ACT TO DETERMINE CONDITIONS UNDER WHICH BANKS WHICH HAVE BEEN TAKEN POSSESSION OF BY THE COMMISSIONER OF BANKS MAY BE REOPENED FOR TRANSACTION OF BUSINESS.

The General Assembly of North Carolina do enact:

SECTION 1. No bank or banking institution which has been taken in possession by the Commissioner of Banks under the provisions of the State banking laws shall be reopened to receive deposits or for the transaction of a banking business unless and until:

Conditions under which banks once closed may re-open.

(a) The bank has been completely restored to solvency;

Restored to solvency.

(b) The capital stock, if impaired, has been entirely restored in cash;

Capital stock restored.

(c) It shall clearly appear to the Commissioner of Banks that such bank may be reopened with safety to the public and such reopening is necessary to serve the business interests of the community.

Re-opening safe and necessary to community.

SEC. 2. The Advisory Banking Commission is authorized to permit the reopening, prior to June first, nineteen hundred and thirty-one, of any bank or banking institution which North Carolina Corporation Commission has heretofore authorized to reopen; and the provisions of section one of this act shall not prevent the reopening of such bank or banking institution.

Re-opening of banks already authorized to do so.

SEC. 3. In the case of any bank or banking institution which has heretofore reopened under authority of North Carolina Corporation Commission or which shall in the future reopen under the provisions of section two of this act, the

Supervision of Advisory Banking Commission over deposits and stock of re-opened banks.

Advisory Banking Commission may in its discretion prescribe the terms and conditions under which such bank or banking institution may receive deposits during such period as its capital shall be impaired, and may further prescribe the terms and conditions under which stock of said bank or banking institution may be transferred during said period.

Existing contracts between banks and depositors unaffected.

SEC. 4. Nothing herein shall impair or affect any contracts made by banks and its depositors heretofore re-opened under the permission of the State Banking Department.

Conflicting laws repealed.

SEC. 5. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 6. This act shall be in force from and after its ratification.

Ratified this the 12th day of May, A. D. 1931.

CHAPTER 389

AN ACT AMENDING HOUSE BILL NUMBER TWENTY-FIVE, SESSION OF ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 25,
Public Laws
1931, amended.

SECTION 1. That House Bill number twenty-five, session one thousand nine hundred thirty-one, be and the same is hereby amended by adding at the end of section three thereof the following sentence:

Joinder of municipalities and counties in same tax foreclosure actions.

"When a certificate of sale is held by a county and also by a city or town for the same tract or parcel of real property, both of such governmental units may be joined as parties plaintiff in the same foreclosure action, and in such event the proceeds derived from a foreclosure sale of such real property, or so much thereof as may be necessary to satisfy the claims, shall be apportioned by the Court to the parties according to their respective liens."

Apportionment of proceeds.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1931.

CHAPTER 390

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Jones County" the following:

"Trenton Township—J. B. Pollock (for four years)

F. R. Collins (for four years)

M. W. Whitaker (for four years)."

SEC. 1½. By adding under the heading Haywood County the following:

"E. B. Rickman, Pigeon Township—Canton, Route two."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 12th day of May, A. D. 1931.

H. B. No. 1118, Public Laws 1931, amended, appointing additional Justices of the Peace in Jones and Haywood Counties.

CHAPTER 391

AN ACT TO AMEND SECTION FIVE THOUSAND THIRTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA AS AMENDED BY CHAPTER TWO HUNDRED FIFTY-ONE, PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-SEVEN, RELATING TO EMPLOYMENT OF CHILDREN UNDER SIXTEEN YEARS OF AGE.

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand thirty-three of the Consolidated Statutes of North Carolina as amended by chapter two hundred and fifty-one, Public Laws of one thousand nine hundred and twenty-seven, be and the same is hereby amended by changing the colon after the word "mine" when it first appears in said section, to a comma, by striking out all the words of said section thereafter, and by writing in lieu of the words so stricken out the following: "or oiling or cleaning hazardous machinery in motion, or in running eleva-

C. S. 5033; and ch. 251, Public Laws 1927, amended.

Employment of children in hazardous industries.

Determined by
Child Welfare
Commission.

Exception to rule.

Conflicting laws
repealed.

Effective July 1,
1931.

tors, or around exposed electric wires, or in the manufacture, preparation or use of any poisonous substance or gas, or explosive: *Provided*, the Child Welfare Commission shall designate and define Hazardous Machinery in the purview of this act: *Provided further*, no machinery except such as is specifically mentioned herein shall be deemed hazardous until so determined by the Child Welfare Commission: *Provided further*, the eight-hour day limitation in this act shall not apply to any boy between fourteen and sixteen years of age who is the sole support of himself and/or a widowed mother to be determined by the Local County Child Welfare Officer, and for whom the agent of the State Child Welfare Commission states that an eight-hour day job can not be found."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after July first, one thousand nine hundred and thirty-one.

Ratified this the 13th day of May, A. D. 1931.

CHAPTER 392

AN ACT REQUIRING THE OWNERS OF MOTOR VEHICLES IN CERTAIN COUNTIES TO LIST AND PAY THE DELINQUENT AD VALOREM TAX ON MOTOR VEHICLE PRIOR TO SECURING A STATE MOTOR VEHICLE LICENSE AND PROVIDE FOR LISTING ALL OTHER DELINQUENT PERSONAL PROPERTY.

The General Assembly of North Carolina do enact:

Listing of automob-
iles for taxation
in counties
required.

SECTION 1. That every owner of a motor vehicle in the counties specified herein shall list such motor vehicle for taxes in such counties at the same time residents of such counties are or may be required by law to list real and/or personal property for taxation.

Commissioner of
Revenue to
furnish list of
registered automo-
biles to counties.

SEC. 2. The Commissioner of Revenue of the State of North Carolina, or other officer in charge of motor vehicle registration shall upon the ratification of this act furnish to the tax listing authorities of the counties specified herein or to the tax collectors thereof a list showing the names and addresses of all owners of motor vehicles in such counties as of May first, one thousand nine hundred and thirty-one, and as soon after the first day of April in each year as the same can be prepared and furnished, a list showing the names and addresses of all owners of motor vehicles in such counties the first day of April in each year, together with the make, type and character of such motor vehicle, and the date of regis-

tration thereof, *provided*, the cost of preparing such lists shall be paid by the authorities of such counties.

SEC. 3. The tax listing authorities of the counties specified herein shall compare said list of motor vehicle owners with the tax lists of such counties and if it appears that any owner of a motor vehicle has failed to list any motor vehicle registered in his name, it shall be the duty of such tax listing authorities or of the tax collectors of such counties to list such motor vehicle for purposes of taxation, together with any other property of such person, and the tax collectors of such counties shall collect the taxes thereon in the same manner as other taxes of such counties, including taxes for the year one thousand nine hundred and thirty-one.

SEC. 4. All motor vehicles shall be valued or appraised for purposes of taxation upon the rule or standard of valuation established by "The Automobile Blue Book," or any other standard of value which may be reasonable, equitable and just.

SEC. 5. That this act shall apply to the following counties: Alamance, Buncombe, Cabarrus, Camden, Caswell, Chowan, Currituck, Cleveland, Columbus, Durham, Gates, Guilford, Halifax, Harnett, Henderson, Hertford, Johnston, Iredell, Lee, Nash, Moore, McDowell, Orange, Pasquotank, Perquimans, Pitt, Polk, Rowan, Rutherford, Swain, Wayne and Watauga.

SEC. 6. That this act shall be in full force and effect from and after its ratification.

Ratified this the 13th day of May, A. D. 1931.

CHAPTER 393

AN ACT TO AMEND SECTION FOUR THOUSAND ONE HUNDRED SIX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA, SO AS TO PERMIT THE CLERK TO APPOINT THE JURORS TO ALLOT DOWER, WHEN REQUESTED BY EITHER PARTY, IN LIEU OF THE SHERIFF SUMMONING THEM.

The General Assembly of North Carolina do enact:

SECTION 1. That section four thousand one hundred six of the Consolidated Statutes of North Carolina be amended, by adding another paragraph at the end of same, as follows:

That if either party to the proceeding shall demand it, the clerk shall appoint three persons qualified to act as jurors, unless one of the parties demands a greater number, and then not exceeding twelve, who shall meet on the premises or some part thereof, and after being duly sworn by the clerk or someone authorized to administer oaths, shall proceed to allot

Cost of lists to be paid by counties.

Counties to compare such lists with tax lists:

Listing automobiles where owners fail to list.

Collection of taxes on.

Basis of tax valuation.

Counties to which act is applicable.

C. S. 4106, amended.

Appointment by Clerk of Superior Court of jury to allot dower upon application of either party.

Procedure.

Report.

and set apart to the widow her dower in said premises according to law and make report of their proceedings under their hands, or the hands of a majority of them, within five days to the clerk of the Superior Court; and when the jurors are so appointed the sheriff will not countersign the report nor take any part in the proceedings, except that the clerk may cause notice to be served on the jurors so appointed, if he deems or finds it necessary.

Applicable to pending proceedings.

SEC. 2. That this shall apply to proceedings pending where the order to the sheriff has not been made and also when a new jury is ordered in any proceeding now pending.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 14th day of May, A. D. 1931.

CHAPTER 394

AN ACT TO AMEND CONSOLIDATED STATUTES ONE THOUSAND FOUR HUNDRED FORTY-FOUR BY ENLARGING THE POWERS OF THE PRESIDING JUDGE AT CRIMINAL TERMS OF THE SUPERIOR COURT.

The General Assembly of North Carolina do enact:

C. S. 1444, amended, relative to power of Judge to hear motions on referees' reports at criminal terms.

SECTION 1. That section one thousand four hundred forty-four of Consolidated Statutes of North Carolina be amended by adding to the first paragraph, the following language:

"Also motions for confirmation or rejection of Referees' reports may be heard upon ten days notice and judgment entered on said reports."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 14th day of May, A. D. 1931.

CHAPTER 395

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND AND THIRTY-NINE, KNOWN AS THE OMNIBUS BILL.

The General Assembly of North Carolina do enact:

H. B. No. 1039, Public Laws 1931, amended, relative to appointments to Rutherford County Board of Education

SECTION 1. Amended House Bill number one thousand and thirty-nine, known as the Omnibus School Bill, ratified April fifteenth, one thousand nine hundred and thirty-one, as follows:

Under the head "Rutherford County" after the name W. W. Nanney, insert the following: "For a term of six years"; after

the name J. T. Harris, insert the following: "For a term of four years"; and after the name J. C. Hames, insert the following: "For a term of two years."

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed. Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of May, A. D. 1931.

CHAPTER 396

AN ACT TO CORRECT AN ERROR IN ENROLLMENT OF SENATE BILL NUMBER TWO HUNDRED THIRTY- TWO.

The General Assembly of North Carolina do enact:

SECTION 1. That Senate Bill number two hundred thirty-two be amended by striking out the second paragraph of section one, which reads as follows: S. B. No. 232,
Public Laws
1931, amended.

"Wherever 'Advisory Budget Commission' appears in this bill, add 'or the Commission of Personnel.' Wherever the words 'Standardization Commission' appears, strike out the same and insert in lieu thereof 'Commission on Personnel.' *Provided*, this amendment shall obtain if and when the bill creating a Commission on Personnel becomes a law; and this proviso shall apply to the appointment of the Director of Personnel as provided in amendment adopted as to this bill devolving on the Commission on Personnel." Correction of
clerical error in
act creating
Purchasing Agent.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed. Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 14th day of May, A. D. 1931.

CHAPTER 397

AN ACT TO AMEND SECTION ONE THOUSAND SIX HUNDRED AND FIFTY-NINE OF THE CONSOLI- DATED STATUTES OF NORTH CAROLINA, WITH REFERENCE TO DIVORCES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand six hundred and fifty-nine of the Consolidated Statutes of North Carolina be, and the same is hereby, amended by adding a new ground for divorce which shall be known as sub-section five, which section shall be as follows: "If any person shall commit the C. S. 1659,
amended, making
crime against
nature grounds
for divorce.

abominable and detestable crime against nature, with mankind, or beast."

Act retroactive.

SEC. 2. That this act shall be retroactive in effect and shall be in force from and after its ratification.

Ratified this the 14th day of May, A. D. 1931.

CHAPTER 398

AN ACT TO PROVIDE FOR A RECORD OF AND CHECK ON THE LICENSE FORMS, TAGS AND CERTIFICATES USED OR ISSUED BY STATE DEPARTMENTS AND AGENCIES.

The General Assembly of North Carolina do enact:

Blank forms of licenses, tags and certificates to be delivered to State Auditor.

SECTION 1. That in all cases where blank forms of licenses, tags or certificates are prepared and delivered to any State department or agency for the use of any State department or agency in issuing such license, tag or certificate upon the payment of any fees prescribed by law, a sample of the same, together with a list of the numbers of all such license forms, tags or certificates, and the type of business or privilege to which they relate, shall be delivered to the State Auditor; that on or before the tenth day of each calendar month each State department or agency issuing and delivering licenses, tags or certificates shall make report to the State Auditor of all such licenses, tags or certificates delivered during the preceding calendar month, showing the numbers thereof, the business or privilege for which issued, and the person or persons or corporations to whom such licenses, tags or certificates have been so issued. If there be any of such blank license forms, tags or certificates spoiled or in any way damaged so as to be incapable of being used, all such spoiled license forms, tags, or certificates shall be transmitted to the State Auditor and by him securely kept.

Monthly report to Auditor of those issued by State departments and agencies.

Spoiled and damaged forms to be kept by Auditor.

SEC. 2. It shall be the duty of the State Auditor, as soon as practicable after the tenth day of each calendar month and not later than the thirtieth of such month, to thoroughly examine and check the reports so received, together with all such spoiled forms, tags or certificates, and the remaining such blank license forms, tags or certificates then in the hands of the department or agency to which they have theretofore been delivered.

Auditor to check such forms monthly.

SEC. 3. If any discrepancy be found by the State Auditor upon such checking and examination, he shall at once report the same to the Director of the Budget.

Report of discrepancies to Director of Budget.

SEC. 4. This act shall be in force and effect from and after its ratification.

Ratified this the 14th day of May, A. D. 1931.

CHAPTER 399

AN ACT TO PLACE JOSEPH MORETZ, OF WATAUGA COUNTY, ON THE CONFEDERATE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Joseph Moretz of Watauga County, be placed on the Confederate Pension Roll: *Provided*, he can qualify for same under the General Pension Law of the State.

Joseph Moretz,
Confederate
Veteran, placed
on pension roll.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1931.

CHAPTER 400

AN ACT TO PLACE HENRY C. BEDDARD, CONFEDERATE VETERAN OF PITT COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Henry C. Beddard, Confederate Veteran of Pitt County, who was a member of Company G, Sixty-seventh (67th) Regiment, North Carolina State Troops, and who is now eighty-three (83) years of age, be and he is hereby placed on the Pension Roll to receive the pension allowed Confederate Veterans, *provided* he shall file application with the State Pension Board and the said Board shall find he is entitled to receive same under the General Pension Laws of the State.

Henry C. Beddard,
Confederate
Veteran, placed
on pension roll.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1931.

CHAPTER 401

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND ONE HUNDRED AND EIGHTEEN, RATIFIED APRIL TWENTY-FOURTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, APPOINTING AN ADDITIONAL JUSTICE OF THE PEACE FOR PERQUIMANS COUNTY.

The General Assembly of North Carolina do enact:

H. B. No. 1118,
Public Laws
1931, amended,
appointing additional
Justice of the Peace in
Perquimans County

SECTION 1. That House Bill number one thousand one hundred and eighteen, ratified April twenty-four, one thousand nine hundred and thirty-one, known as the "Omnibus Justice of the Peace Bill," be and the same is hereby amended by adding at the end of the paragraph relating to Perquimans County in said bill the following:

"New Hope Township—Arthur Butt."

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1931.

CHAPTER 402

AN ACT TO AUTHORIZE, EMPOWER AND DIRECT THE SHERIFF AND OTHER TAX COLLECTING OFFICERS IN CERTAIN COUNTIES AND MUNICIPALITIES TO ESTABLISH A PARTIAL PAYMENT PLAN FOR THE COLLECTION OF TAXES.

The General Assembly of North Carolina do enact:

Taxes payable in
installments in
certain counties
and municipalities
therein.

SECTION 1. That the sheriff, tax collectors, deputy tax collectors and tax collecting officers of the following counties, and the tax collectors of each and every municipality situate in said counties be, and they are hereby authorized, empowered and directed to accept partial payments on taxes of not less than twenty-five per cent of the total amount of taxes due said counties or municipalities by any taxpayer thereof: *Provided*, that the time for paying said installments shall not be extended beyond the time now provided by law for the advertisement and sale of property for taxes: *Provided further*, no installment payment or payments shall operate as a discharge of the tax lien provided by law until the amount of the taxes of the taxpayers making such installment payment or payments shall have been paid in full.

No extension
beyond date for
sale of property.

Tax lien preserved.

SEC. 2. That this act shall apply to the following counties and municipalities located therein: Alexander, Avery, Beaufort, Bertie, Bladen, Carteret, Chowan, Columbus, Edgecombe, Duplin, Franklin, Gates, Greene, Guilford, Harnett, Henderson, Hertford, Iredell, Jackson, Johnston, Lenoir, Madison, Martin, Mitchell, Nash, Northampton, Onslow, Pamlico, Perquimans, Pitt, Randolph, Robeson, Rockingham, Surry, Stokes, Transylvania, Tyrrell, Union, Vance, Washington, Warren, Wayne, Yancey.

Counties to which act is applicable.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1931.

CHAPTER 403

AN ACT TO AUTHORIZE AND RATIFY CERTAIN ACTS OF BOARDS OF DIRECTORS OF INSOLVENT BANKS WITH RESPECT TO THE PERFORMANCE OF THE DUTIES OF SUCH BANKS AS TRUSTEE IN DEEDS OF TRUST.

The General Assembly of North Carolina do enact:

SECTION 1. That whenever any State bank, prior to January first, one thousand nine hundred and thirty-one, shall have become insolvent and its assets and business been placed in the hands of the Corporation Commission or taken control of by the Corporation Commission for liquidation, and the Board of Directors of said bank shall have thereafter by resolution authorized or directed the officers of said bank or some of them to perform or exercise in the name of the bank as trustee any power or duty of such bank as trustee under any deed in trust to it recorded in any county in this State: *Provided*, said resolution was passed prior to the eleventh day of May, one thousand nine hundred and thirty-one, the performance or exercise of any such power or duty heretofore or hereafter by any officer or officers so authorized shall be effective and binding on all parties concerned as the act of such bank as trustee as aforesaid, to the same extent and in the same manner as if such bank had not become insolvent and its assets and business had not been placed in the hands of the Corporation Commission or taken control of by the Corporation Commission for liquidation.

Validation of acts of officers of insolvent banks as trustees in deeds of trust.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1931.

CHAPTER 404

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 1118,
Public Laws 1931,
amended, relative
to Justices of the
Peace in Craven
County.

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Craven County" by striking out the words "Number Nine Township—W. A. Newell" and adding the name of "W. A. Newell" under Number Three Township, after the name "J. H. Humphrey."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 15th day of May, A. D. 1931.

CHAPTER 405

AN ACT TO AMEND SUB-SECTION SIXTEEN, SECTION ONE, CHAPTER ONE HUNDRED THIRTEEN, PUBLIC LAWS OF NINETEEN HUNDRED TWENTY-SEVEN.

The General Assembly of North Carolina do enact:

Ch. 113, Public
Laws 1927,
amended.

SECTION 1. That sub-section sixteen, section one, chapter one hundred thirteen, Public Laws of one thousand nine hundred twenty-seven, be and the same is hereby repealed and reenacted to read as follows:

Commissioner of
Banks to employ
attorneys and
assistants for
liquidating banks.

"Commissioner of Banks, for the purpose of liquidating banks as herein provided, shall employ such liquidating agents, competent local attorneys, accountants and clerks as may be necessary to properly liquidate and distribute the assets of said bank, and shall fix the compensation for all such agents, attorneys, accountants and clerks, and shall pay the same out of the funds derived from the liquidation of the assets of said bank: *Provided*, that all expenditure for the purpose herein provided shall be approved by the resident or presiding judge in the pending action at such time as the same may be reported, and such charges shall be a proper charge and lien on the assets of such bank until paid."

Compensation.

Approval of
expenditures
by judge.

Conflicting laws
repealed.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 16th day of May, A. D. 1931.

CHAPTER 406

AN ACT TO AMEND HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, BEING KNOWN AS THE OMNIBUS JUSTICE OF THE PEACE BILL, ADDING THREE ADDITIONAL JUSTICES OF THE PEACE IN TRANSYLVANIA COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill one thousand one hundred and eighteen of the session of one thousand nine hundred and thirty-one, ratified April twenty-fourth, one thousand nine hundred and thirty-one, known as the Omnibus Justice of the Peace Bill be amended by adding at the end of the paragraph headed "Transylvania" the following: "Boyd Township: L. F. Lyday, A. E. England and D. R. Holliday for two years each."

H. B. No. 1118,
Public Laws 1931,
amended, appoint-
ing additional
Justices of the
Peace in Transyl-
vania County.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 18th day of May, A. D. 1931.

CHAPTER 407

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND ONE HUNDRED AND EIGHTEEN, RATIFIED APRIL TWENTY-FOURTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, APPOINTING ADDITIONAL JUSTICES OF THE PEACE FOR IREDELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number one thousand one hundred and eighteen, ratified April twenty-four, one thousand nine hundred and thirty-one, known as the "Omnibus Justice of the Peace Bill," be and the same is hereby amended by adding at the end of the paragraph relating to Iredell County in said bill the following:

H. B. No. 1118,
Public Laws 1931,
amended, appoint-
ing additional
Justices of the
Peace in Iredell
County.

"Union Grove Township—W. P. Sharpe, Jr.

Claude Howard.

J. G. York."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 18th day of May, A. D. 1931.

CHAPTER 408

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 1118,
Public Laws 1931,
amended, relative
to Justices of the
Peace in Cleve-
land County.

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Cleveland County, Number Four Township," the name of "O. T. Hayes."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 19th day of May, A. D. 1931.

CHAPTER 409

AN ACT TO PLACE THE NAME OF MRS. OZELLA N. HARRIS AND MRS. HELEN ALLEN ON THE CONFEDERATE VETERANS' PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. Ozella N.
Harris and Mrs.
Helen Allen,
widows of Con-
federate Veterans,
placed on pension
roll.

SECTION 1. That the name of Mrs. Ozella N. Harris, Weldon, North Carolina, widow of John L. Harris, a Confederate Veteran, and the name of Mrs. Helen Alston Allen, Essex, North Carolina, widow of Joseph John Allen, a Confederate Veteran, be and they are hereby placed on the Confederate Veterans' Widows' Pension Roll, subject to the general provisions incorporated in the Omnibus Pension Bill passed by the nineteen thirty-one General Assembly.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of May, A. D. 1931.

CHAPTER 410

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED TWENTY-NINE OF THE CONSOLIDATED STATUTES, EXEMPTING BRAKEMEN FROM JURY DUTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred twenty-nine of the Consolidated Statutes be amended by inserting in line nine, between the words "engineers" and "and," the word "brakemen."

C. S. 2329, amended, exempting brakemen from jury duty.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of May, A. D. 1931.

CHAPTER 411

AN ACT TO PLACE MRS. W. R. ASHWORTH, WIDOW OF W. R. ASHWORTH, A CONFEDERATE VETERAN OF RANDOLPH COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. W. R. Ashworth, widow of W. R. Ashworth, a Confederate Veteran of Randolph County, who was married to said Veteran in one thousand eight hundred and eighty, be and is hereby placed on the Pension Roll.

Mrs. W. R. Ashworth, widow of Confederate Veteran, placed on pension roll.

SEC. 2. That this act shall be subject to the general provision incorporated in the Omnibus Bill passed by the General Assembly of one thousand nine hundred and thirty-one.

1931 Omnibus Bill to control.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of May, A. D. 1931.

CHAPTER 412

AN ACT TO PLACE MRS. ANNIE HONEYCUTT AND MRS. MARCUS M. WELLS, WIDOWS OF CONFEDERATE VETERANS, OF McDOWELL COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Annie Honeycutt, widow of a Confederate Veteran, and Mrs. Marcus M. Wells, widow of a Confederate Veteran, both of McDowell County, be and they are hereby placed on the Pension Roll to receive the pension

Mrs. Annie Honeycutt and Mrs. Marcus M. Wells, widows of Confederate Veterans, placed on pension roll.

allowed widows of Confederate Veterans, in Class "B", subject to the general provisions incorporated in the Omnibus Pension Bill passed by the nineteen thirty-one General Assembly.

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 19th day of May, A. D. 1931.

CHAPTER 413

AN ACT TO EMPOWER AND DIRECT MUNICIPALITIES TO APPLY SINKING FUNDS TO THE PURCHASE OF THEIR OWN BONDS WHENEVER SUCH PURCHASE MAY BE EFFECTED AND TO REQUIRE PROPER INVESTMENT OF SINKING FUNDS.

The General Assembly of North Carolina do enact:

Governing bodies of counties and municipalities authorized to apply sinking funds to purchase and retirement of their own bonds.

SECTION 1. The county commissioners of the several counties of the State, and all persons or officers having charge of sinking funds and the commissioners and aldermen and governing bodies of all incorporated cities and towns are authorized and directed to apply the sinking funds on hand to the purchase and retirement of the specific bonds, issued by such municipality, for the payment whereof, at maturity, such fund has been provided, notwithstanding any contrary provisions in any act, special or general, under which the said bonds have been issued: *Provided, however,* that where bonds have been issued and sold to run for a stated term without option of prior payment, nothing herein shall be construed to compel the owners or holders thereof to accept payment or surrender said bonds except at their option. Municipalities shall not be required to purchase such bonds for a greater sum than the face thereof, with accrued interest at the time of purchase.

Bondholders not required to sell before maturity.

Limitation on amount to be offered.

Investment of sinking funds under supervision of Local Government Commission.

SEC. 2. County commissioners of the several counties and all persons or officers having charge of sinking funds and the governing bodies of all incorporated towns and cities shall keep such sinking funds as may not be applied to the purchase and retirement of bonds as required in the preceding section safely invested in such bonds or securities as are approved for such investment by the Local Government Act of nineteen hundred and thirty-one, where such investment will promote the public interest or provide a greater rate of interest therefor.

SEC. 3. Any citizen and taxpayer of a county or municipality, on behalf of himself and other citizens and taxpayers interested, who may or may not join therein, may petition the board of county commissioners or any governing board of a city or town, setting forth in said petition that said county, city or town has an amount of sinking fund provided for the payment of a certain issue or issues of bonds, that the bonds, or a portion of them, may be purchased and retired, and fully setting forth any benefit which would accrue to the county, city or town from purchase and retirement of said bonds, and demanding the application of the sinking fund thereto.

Petition of taxpayers to have sinking funds applied to purchase of bonds.

Contents of petition.

A like petition may be made to require the investment of sinking funds as provided in section one hereof. Such petition shall fully set out the facts regarding the fund in question and the benefit to be derived from its investment. Upon receiving such petition the board of county commissioners or governing body of the city or town to which the same may be addressed, shall ascertain the facts with reference to the matters alleged, and act thereon without delay; and the petition shall be sustained and the relief granted if the facts are such that the provisions of section one hereof are applicable; and such sinking fund shall be applied to the purchase and retirement of such bonds as may be obtainable, of the class or issue to the payment whereof at maturity such fund might be applied, or shall be invested without delay, in the event such bonds are not obtainable, and such investment will be advantageous to the taxpayers interested.

Like petition to require proper investment of sinking funds.

Action on petition.

SEC. 4. An appeal shall lie from the action of the board of county commissioners or governing body of any town or city to the Local Government Commission, who shall hear the matter *de novo* and determine the same. The Local Government Commission shall make such order as they may deem best in the premises, and fix therein such time as they may deem reasonable for compliance therewith.

Appeal to Local Government Commission.

Upon failure or delay to act upon any petition for a period of thirty days after it has been received by any board of county commissioners or governing body of any city or town, direct application may be made to the Local Government Commission, which shall, on such failure or refusal to act, have original jurisdiction in the premises and shall proceed to act, after five days' notice to such board of commissioners or governing body of a town or city to whom the petition was addressed.

Direct application to Commission where local unit fails to act on petition for 30 days.

The orders of the Local Government Commission may be enforced by writ of mandamus in a proceeding in the Su-

Orders of Commission enforceable by mandamus.

How action may
be brought.

Conflicting laws
repealed.

perior Court of Wake County or of the county affected, or in which the town or city concerned, or any part thereof may be located, and such proceeding may be brought by the Local Government Commission or any petitioning taxpayer, in behalf of himself and others like interested.

SEC. 5. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 6. This act shall be in force from and after its ratification.

Ratified this the 19th day of May, A. D. 1931.

CHAPTER 414

AN ACT TO PLACE JOHN M. DIXON, CONFEDERATE VETERAN, ON THE PENSION ROLL OF SAMPSON COUNTY.

The General Assembly of North Carolina do enact:

John M. Dixon,
Confederate
Veteran, placed
on pension roll.

SECTION 1. That John M. Dixon, Confederate Veteran, be and he is hereby placed on the Pension Roll of Sampson County, subject to the general provisions incorporated in the Omnibus Bill passed by the nineteen thirty-one General Assembly.

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 21st day of May, A. D. 1931.

CHAPTER 415

AN ACT TO AMEND CHAPTER SIXTY-TWO OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED TWENTY-FIVE SO AS TO PERMIT INVESTMENT OF STATE SINKING FUNDS IN BONDS OF ANY COUNTY, CITY, TOWN OR SCHOOL DISTRICT WITHIN THE STATE.

The General Assembly of North Carolina do enact:

Ch. 62, Public
Laws 1925,
amended.

SECTION 1. That chapter sixty-two of the Public Laws of one thousand nine hundred and twenty-five be and the same is hereby amended by striking out the following words after the word "Carolina" in line one of sub-section (d) of section five thereof: "having a population of fifteen thousand or more," and by striking out the following words after the word "Carolina" in line three of sub-section (d) of section five: "having a population of four thousand or more,"

Investment of
State Sinking
Funds in bonds of
local units.

and by striking out the words after the word "Carolina" in line four of said sub-section: "having a population of two thousand five hundred or more," and by substituting a period for the semi-colon after the word "bonds" in line eight of said sub-section and by striking out the following words at the end of said sub-section: "such population of counties, cities and towns shall be determined by the last preceding Federal Census, but in the case of school districts shall be determined by the commission."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act shall be and the same are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force and effect from and after its ratification.

Ratified this the 21st day of May, A. D. 1931.

CHAPTER 416

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND AND THIRTY-NINE, RATIFIED APRIL FIFTEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE, RELATING TO LENGTH OF TERM OF THE MEMBERS OF THE BOARD OF EDUCATION OF RANDOLPH COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That the section of House Bill number one thousand and thirty-nine, ratified April fifteenth, one thousand nine hundred and thirty-one, and known as the "Omnibus School Bill," relating to the Board of Education of Randolph County, be and the same is hereby amended to read as follows:

H. B. No. 1039,
Public Laws 1931,
amended, relative
to members of
Randolph County
Board of
Education.

"L. F. Ross, six years.

L. C. Smith, four years."

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 25th day of May, A. D. 1931.

CHAPTER 417

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 1118,
Public Laws 1931,
amended, relative
to Justices of the
Peace in Pender
County.

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended under the heading "Pender County," the following: "Topsail Township—J. H. Garrison, W. T. Sidbury. Columbia Township—R. C. Caison, A. T. Costin."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 25th day of May, A. D. 1931.

CHAPTER 418

AN ACT PERMITTING MUNICIPALITIES AND COUNTIES TO PROVIDE FOR MAKING BONDS AND NOTES BECOME DUE BEFORE MATURITY.

The General Assembly of North Carolina do enact:

Provision for
accelerating
maturity of bonds
and notes of
counties and
municipalities.

SECTION 1. Any municipality or county may provide that its bonds or notes shall become due and payable before maturity at the election of the holders or a representative of the holders, upon the happening of such events and upon such conditions and subject to such limitations (which may include a provision for rescission of action taken in the exercise of said election) as may be set forth in a resolution or ordinance passed before the issuance of the bonds or notes: *Provided, however,* that such a provision, in order to become effective, must either be set forth in the bonds or notes or incorporated therein by reference to such resolution or ordinance.

Requisites.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 25th day of May, A. D. 1931.

CHAPTER 419

AN ACT TO AMEND HOUSE BILL NUMBER SEVEN HUNDRED AND FORTY-THREE, WHICH IS ENTITLED "AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO PROVIDE FOR ADDITIONAL TERMS OF THE SUPERIOR COURT OF DURHAM COUNTY IN THE TENTH JUDICIAL DISTRICT."

The General Assembly of North Carolina do enact:

SECTION 1. That House Bill number seven hundred and forty-three, entitled "An act to amend section one thousand four hundred and forty-three of the Consolidated Statutes of North Carolina so as to provide for additional terms of Superior Court of Durham County in the Tenth Judicial District" and which was enacted by the nineteen thirty-one session of the General Assembly of North Carolina, now in session and ratified on the first day of April, one thousand nine hundred and thirty-one, be and the same is hereby amended as follows, to-wit: By striking out in section one of said act in the next to the last line of said section the following words:

"Fifteenth Monday after the first Monday in September, two weeks."

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall take effect and be in force from and after its ratification.

Ratified this the 25th day of May, A. D. 1931.

H. B. 743,
Public Laws 1931,
amended, relative
to terms of
Superior Court in
Durham County,
thus amending
C. S. 1443.

Conflicting laws
repealed.

CHAPTER 420

AN ACT TO MAKE UNIFORM THE PLEADING AND PRACTICE OF ALL COURTS, EXCEPT COURTS OF JUSTICES OF THE PEACE, INFERIOR TO THE SUPERIOR COURT, WHEN SUMMONS FROM SUCH INFERIOR COURTS IS ISSUED TO RUN OUTSIDE THE COUNTY OF SUCH INFERIOR COURT.

The General Assembly of North Carolina do enact:

SECTION 1. That in all cases in which any court in North Carolina inferior to the Superior Court, except courts of Justices of the Peace, shall issue any summons to run outside the county of such inferior court, the case in which such summons is issued shall, as to the summons and the filing of all pleadings, be subject to, and governed by, the laws and rules applicable to actions in the Superior Court of North Carolina.

Uniform pleading
and practice in
inferior courts
where summons is
issued to run
outside of county.

Conflicting laws
repealed.

SEC. 2. That all laws and clauses of laws, whether general, special or local, in conflict with this act are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 26th day of May, A. D. 1931.

CHAPTER 421

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING A BILL ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE OF THE SEVERAL COUNTIES OF NORTH CAROLINA RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. 1118, Public Laws 1931, amended, naming additional Justices of the Peace for Edgecombe and Wake Counties.

SECTION 1. That House Bill one thousand one hundred and eighteen being an act entitled an act to appoint Justices of the Peace for the several counties of North Carolina ratified on the twenty-fourth day of April, one thousand nine hundred and thirty-one, be amended as follows:

"Under the title Edgecombe County, add E. V. Harris, Tarboro, North Carolina, for a term of six years."

"Under the title Wake County, add Arch J. Wood, Raleigh Township, North Carolina, for a term of six years."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 422

AN ACT TO AMEND CHAPTER TWO HUNDRED AND SIXTEEN OF THE PUBLIC LAWS OF THE SESSION OF ONE THOUSAND NINE HUNDRED AND TWENTY-THREE AND THE SEVERAL ACTS AMENDATORY THEREOF RELATING TO GENERAL COUNTY COURTS.

The General Assembly of North Carolina do enact:

Establishment of
General County
Court in Burke
County.

SECTION 1. That the Board of Commissioners of Burke County is hereby authorized and empowered, in the exercise of its discretion, to establish in and for Burke County a General County Court as defined and provided for by chapter two hundred and sixteen of the Public Laws of the session of one thousand nine hundred and twenty-three and the sev-

eral acts amendatory thereof: *Provided, however*, that the Recorder's Court of Burke County shall be abolished prior to the establishment of such General County Court and to this end the Board of Commissioners of Burke County is hereby vested with the discretionary power to abolish said Recorder's Court by resolution upon the voluntary resignation of the judge and solicitor thereof: *Provided further*, that in the event said Recorder's Court is abolished as aforesaid or as otherwise provided by law the Board of Commissioners of Burke County may establish such General County Court by a resolution of said Board in meeting assembled.

Recorder's Court first required to be abolished.

Resolution of establishment.

SEC. 2. That in criminal cases in the General County Court there shall be taxed against each defendant who is convicted or who confesses his guilt the following tax fees, to-wit: (1) a tax fee of three dollars (\$3.00) in each case for the violation of a town ordinance; (2) a tax fee of eight dollars (\$8.00) in each case for the violation of the prohibition laws; and (3) a tax fee of six dollars (\$6.00) in all other cases within the jurisdiction of said General County Court. That the foregoing tax fees shall be in addition to other costs and the same when collected shall be paid into a separate fund to be known as the court fund and this fund shall be used to pay the salary of the prosecutor and the other expenses of the court and to supplement the salary of the judge. In all civil cases in the General County Court there shall be taxed against the losing party the sum of three dollars (\$3.00) in cases originally within the jurisdiction of a justice of the peace and the sum of six dollars (\$6.00) in all other cases, and all sums so collected shall be paid into the court fund and shall be disposed of as above provided for tax fees in criminal actions.

Fees collectible in criminal cases.

Additional to other costs.

Paid into fund for salaries and other expenses.

Fees collectible in civil cases.

Application.

SEC. 3. That section two of chapter two hundred and sixteen of the Public Laws of the session of one thousand nine hundred and twenty-three as set forth in section one thousand six hundred and eight (h) of Volume Three of the Consolidated Statutes be and the same is hereby amended by adding at the end thereof the following: "*Provided, however*, that special terms of said court may be held at such other times as the judge thereof may designate."

Ch. 216, Public Laws 1923; and C. S. 1608, amended.

Special terms of Court.

SEC. 4. That the Board of Commissioners of any county wherein a General County Court may be established shall have the power to appoint a special deputy clerk, who shall assist the clerk of the Superior Court and shall have all the power and authority in reference to the General County Court conferred upon the clerk of the Superior Court, and shall do all things in reference to said General County Court under

Appointment of special deputy clerk of Court.

Power and authority.

Duties.

Official bond.

Salary.

Term of office.

Oath of office.

Applicable only to
Burke County.

Constitutional
parts of act upheld.

Conflicting laws
repealed.

the direction of the clerk of the Superior Court of the county as fully as the clerk of the Superior Court is authorized to do. The Board of Commissioners may require and fix the official bond of the said deputy clerk for the faithful performance of his duties and fix his salary, which salary shall be fixed before he enters upon his duties and shall not be raised or lowered during his term of office. His term of office shall be for the same time as the term of the judge of said court, and shall cease at any time that the court itself shall cease to exist. If any deputy clerk shall be appointed as provided in this section he shall take the oath required of deputy clerks under the General Law, and in addition thereto shall take and subscribe to an oath to perform faithfully all the duties required of him under this section, both of which oaths shall be recorded in the office of the clerk of the Superior Court, and such deputy clerk is further authorized to perform all duties of deputy clerk under the General Law in addition to the duties set forth in this section.

SEC. 5. That this act shall apply to Burke County only.

SEC. 6. If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

SEC. 7. That all laws and clauses of laws inconsistent herewith are hereby repealed to the extent of such inconsistency.

SEC. 8. That this act shall be in force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 423

AN ACT RELATIVE TO THE ELECTION OF THE COUNTY SUPERINTENDENT OF PUBLIC WELFARE FOR IREDELL COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section eighty-eight, Article II, section five thousand and sixteen of the Consolidated Statutes of North Carolina be amended by changing the "period" after the word "welfare" in line sixteen to a "semi-colon" and inserting the following:

C. S. 5016,
amended.

"*Provided*, that in case of a tie vote in the election of a County Superintendent of Public Welfare for the County of Iredell, the matter shall be referred for decision to the Clerk of the Superior Court of Iredell County."

Election of Iredell County Superintendent of Public Welfare.

SEC. 2. All laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall apply only to Iredell County.

Applicable only to Iredell County.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 424

AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED FORTY-THREE OF VOLUME THREE OF THE CONSOLIDATED STATUTES TRANSFERRING WATAUGA COUNTY FROM THE SEVENTEENTH TO THE SIXTEENTH JUDICIAL DISTRICT AND FIXING THE TERMS OF COURT FOR SAID COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby amended by striking out the paragraph relating to Watauga County under the sub-section headed "Seventeenth District."

C. S. 1443, amended.

SEC. 2. That section one thousand four hundred and forty-three of Volume Three of the Consolidated Statutes be and the same is hereby further amended by adding at the end of the sub-section headed "Sixteenth District" the following:

Watauga County transferred to Sixteenth Judicial District.

"Watauga—Fifth Monday after the first Monday in March, to continue for two weeks; second Monday after the first Monday in September, to continue for one week."

Terms of Superior Court.

SEC. 3. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 4. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 425

AN ACT TO AMEND CHAPTER TWO FIFTY-SIX OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-SEVEN, ENTITLED "AN ACT TO PROVIDE FOR THE DISTRIBUTION OF EQUALIZING FUNDS FOR CERTAIN COUNTIES" SO AS TO PROVIDE FOR AN ADDITIONAL MEMBER ON ACCOUNT OF THE NEW CONGRESSIONAL DISTRICT CREATED AT THIS SESSION.

The General Assembly of North Carolina do enact:

Ch. 256, Public Laws 1927, amended, relative to equalizing fund for new Congressional District.

SECTION 1. That section two, chapter two fifty-six of Public Laws of one thousand nine hundred and twenty-seven be amended in line two of said section by striking out the word "eleven" and insert in lieu thereof the word "twelve."

SEC. 2. This act shall be in force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 426

AN ACT TO AMEND SENATE BILL FOUR HUNDRED FORTY-SEVEN SO AS TO MAKE UNIFORM IN SAID ACT THE REFERENCES THEREIN TO THE ADMINISTRATIVE HEAD OF A DIVISION IN THE DEPARTMENT OF LABOR.

The General Assembly of North Carolina do enact:

S. B. No. 447, Public Laws 1931, amended, relative to reorganization of Department of Labor.

Division heads.

SECTION 1. That Senate Bill four hundred forty-seven, the same being "An act to provide for the establishment of a Department of Labor and to prescribe the powers and duties of the Department of Labor and the Commissioner of Labor," passed at the one thousand nine hundred thirty-one session of the General Assembly and ratified April twenty-second, one thousand nine hundred thirty-one, be, and the same is hereby, amended by striking out the words "Chief Inspector" in lines two and three of section twelve (e) and inserting the words "Director of Division" in lieu of the words so stricken out.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 427

AN ACT TO RAISE REVENUE.

Revenue Act

The General Assembly of North Carolina do enact:

ARTICLE I

SCHEDULE A

INHERITANCE TAX

Inheritance tax.

SECTION 1. *General Provisions.*

A tax shall be and is hereby imposed upon the transfer of any property, real or personal, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations, in the following cases:

When collectible.

First. When the transfer is by will or by the intestate laws of this State from any person dying, seized or possessed of the property while a resident of the State.

Transfer of property of residents or non-residents subject to State laws.

Second. When the transfer is by bill or intestate laws of this or any other State of real property or of goods, wares and merchandise within this State, or of any property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has a taxing jurisdiction, including State and municipal bonds, and the decedent was either a resident or non-resident of the State at the time of his death.

Transfer of property of residents or non-residents where transfer is governed by laws of this or another State.

Third. When the transfer of property made by a resident or non-resident, is of real property within this State, or of goods, wares and merchandise within this State, or of any other property, real, personal, or mixed, tangible or intangible, over which the State of North Carolina has taxing jurisdiction, including State and municipal bonds, by deed, grant, bargain, sale, or gift made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death. Every transfer by deed, grant, bargain, sale, or gift, made within three years prior to the death of the grantor, vendor, or donor, exceeding three per cent of his or her estate, or in the nature of a final disposition or distribution thereof, and without an adequate valuable consideration, shall, in the absence of proof to the contrary, be deemed to have been made in contemplation of death within the meaning of this section.

Transfer of property within State made in contemplation of death.

Fourth. When any person or corporation comes into possession or enjoyment, by a transfer from a resident, or from a non-resident decedent, when such non-resident decedent's property consists of real property within this State or of goods, wares and merchandise within this State, or of any other property, real, personal, or mixed, tangible or intan-

Presumption that transfer was made in contemplation of death.

Transfer of property within State by contingent estates or power of appointment.

gible, over which the State of North Carolina has taxing jurisdiction, of an estate in expectancy of any kind or character which is contingent or defeasible, transferred by any instrument taking effect after the passage of this act, or of any property transferred pursuant to a power of appointment contained in any instrument.

Exercise of power of appointment deemed transfer.

Fifth. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act, in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power, and had been bequeathed or devised by such donee by will, and the rate shall be determined by the relationship between the beneficiary under the power and the donor; and whenever any person or corporation possessing such power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related and succeeded thereto by will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Determination of rate.

Computation of rate upon failure to exercise power within time provided.

Tax payable upon death of donor in cases of particular estates and remainders.

Sixth. Whenever any real or personal property, or both, of whatever kind or nature, tangible or intangible, is disposed of by will or by deed to any person or persons for life, or the life of the survivor, or for a term of years, or to any corporation for a term of years, with the power of appointment in such person or persons, or in such corporation, or reserving to the grantor or deviser the power of revocation, the tax, upon the death of the person making such will or deed, shall, on the whole amount of property so disposed of, be due and payable as in other cases, and the said tax shall be computed according to the relationship of the first donee, or devisee, to the deviser.

Computation of rate.

Computation of tax upon estates by entireties.

Seventh. Where real property is held by husband and wife as tenants by the entirety, the surviving tenant shall be taxable only on one-half of the value of the property so transferred, unless, where it shall appear that the husband supplied the entire purchase money and the husband predeceases the wife, the wife shall be chargeable with the entire value of the property for inheritance tax, and where it appears that the wife supplied the entire purchase money and the wife predeceases the husband, the husband is chargeable

Where deceased tenant furnished whole of purchase price.

with the value of the property for inheritance tax; and in the absence of evidence as to the proportions of the purchase price paid by the husband and wife, the presumption will be that each paid equal amounts, and only one-half of the value of the property shall be charged to the survivor for inheritance tax.

Presumption of payment of equal amounts.

SEC. 2. *Property Exempt.*

Exemptions.

The following property shall be exempt from taxation under this article:

(a) Property passing to or for the use of the State of North Carolina, or to or for the use of municipal corporations within the State or other political sub-divisions thereof, for exclusively public purposes.

Property exclusively for public purposes.

(b) Property passing to religious, charitable, or educational corporations, or to churches, hospitals, orphan asylums, public libraries, religious, benevolent, or charitable organizations, or passing to any trustee or trustees for religious, benevolent, or charitable purposes, where such religious, charitable, or educational institutions, corporations, churches, trusts, etc., are located within the State and not conducted for profit.

Property passing to non-profit religious, charitable or educational institutions located in State.

(c) Property passing to religious, educational, or charitable corporations, not conducted for profit, incorporated under the laws of any other State, and receiving and disbursing funds donated in this State for religious, educational, or charitable purposes.

Same as to those of another State disbursing funds in this State.

(d) Bonds of this State or any political sub-division thereof, when owned and possessed at the time of death by a non-resident decedent.

Local government bonds of non-residents.

(e) Proceeds of life insurance policies, not exceeding in the aggregate forty thousand dollars, when payable to a beneficiary or beneficiaries named in such policy or policies, and such beneficiary or beneficiaries are any such person or persons as are designated in section three (a) of this article, and also proceeds of all life insurance policies payable to beneficiaries named in sub-sections (a), (b), and (c) of this section. And also proceeds of all policies of insurance paid by the United States Government to the beneficiary or beneficiaries or heirs at law of any deceased soldier of the World War, under the present laws of Congress or any amendment that may be hereafter made thereto.

Proceeds of life insurance policies to certain beneficiaries.

Limit, \$40,000.

U. S. Government insurance on lives of World War Veterans.

SEC. 3. *Rate of Tax—Class A.*

Rate of tax.

(a) Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue, or lineal ancestor, or husband or wife, or stepchild of the person who

Lineal issue, husband or wife or step- or adopted child.

died possessed of such property aforesaid, or child adopted by the decedent in conformity with the laws of this State or of any of the United States, or of any foreign kingdom or nation, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

Rates enumerated.	First \$25,000, above exemption	1 per cent
	Over \$25,000 and to \$50,000	2 per cent
	Over \$50,000 and to \$100,000	3 per cent
	Over \$100,000 and to \$200,000	4 per cent
	Over \$200,000 and to \$500,000	5 per cent
	Over \$500,000 and to \$1,000,000	6 per cent
	Over \$1,000,000 and to \$1,500,000	7 per cent
	Over \$1,500,000 and to \$2,000,000	8 per cent
	Over \$2,000,000 and to \$2,500,000	9 per cent
	Over \$2,500,000	10 per cent

Exemptions for Class A.

(b) The persons mentioned in this class shall be entitled to the following exemptions: Widows, ten thousand dollars; each child under twenty-one (21) years of age, five thousand dollars; all other beneficiaries mentioned in this sub-section, two thousand dollars each: *Provided*, a grandchild or grandchildren shall be allowed the single exemption or pro rata part of the exemption of the parent which he or they represent. The same rule shall apply to the taking under a will, and also in case of specific legacy or devise: *Provided*, that when any person shall die leaving a widow and child or children under twenty-one years of age, and leaving all or substantially all of his property by will to his wife, the wife shall be allowed an additional exemption of five thousand dollars for each child under twenty-one years of age.

Per stirpes exemption.

Additional exemption of widow where bulk of estate is left to her and not to children.

SEC. 4. Rate of Tax—Class B.

Class B: brother, sister, issue of, uncle or aunt.

Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or descendant of the brother or sister, or shall be the uncle or aunt by blood of the person who died possessed as aforesaid, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

Rates enumerated.	First \$5,000	3 per cent
	Over \$5,000 and to \$10,000	4 per cent
	Over \$10,000 and to \$25,000	5 per cent
	Over \$25,000 and to \$50,000	6 per cent
	Over \$50,000 and to \$100,000	7 per cent
	Over \$100,000 and to \$250,000	9 per cent
	Over \$250,000 and to \$500,000	11 per cent
	Over \$500,000 and to \$1,000,000	13 per cent
	Over \$1,000,000 and to \$1,500,000	15 per cent
	Over \$1,500,000 and to \$2,000,000	17 per cent

Over \$2,000,000 and to \$2,500,000	19 per cent
Over \$2,500,000 and to \$3,000,000	21 per cent
Over \$3,000,000	23 per cent

SEC. 5. *Rate of Tax—Class C.*

Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of relationship or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, at the following rates of tax (for each one hundred dollars) of the clear market value of such interest:

Class C: other relationships or strangers in blood.

First \$10,000	8 per cent
Over \$10,000 and to \$25,000	9 per cent
Over \$25,000 and to \$50,000	10 per cent
Over \$50,000 and to \$100,000	11 per cent
Over \$100,000 and to \$250,000	13 per cent
Over \$250,000 and to \$500,000	15 per cent
Over \$500,000 and to \$1,000,000	17 per cent
Over \$1,000,000 and to \$1,500,000	19 per cent
Over \$1,500,000 and to \$2,000,000	21 per cent
Over \$2,000,000 and to \$2,500,000	23 per cent
Over \$2,500,000	25 per cent

Rates enumerated.

SEC. 6. *Estate Tax.*

Estate tax.

(a) A tax in addition to the inheritance tax imposed by this schedule is hereby imposed upon the transfer of the net estate of every decedent dying after the enactment of this schedule, whether a resident or non-resident of the State, where the inheritance tax imposed by this schedule is in the aggregate of a lesser amount than the maximum credit of eighty per cent of the Federal estate tax allowed by the Federal Estate Tax Act as contained in the Federal Revenue Act of one thousand nine hundred and twenty-six, because of said tax herein imposed, then the inheritance tax provided for by this schedule shall be increased by an estate tax on the net estate so that the aggregate amount of tax due this State shall be the maximum amount of credit allowed under said Federal Estate Tax Act; said additional tax shall be paid out of the same funds as any other tax against the estate.

Collectible where inheritance tax is less than Federal estate tax allowance.

Computation.

If the United States should discontinue the imposition of any estate, inheritance, legacy, or succession taxes, then in lieu of the tax levied in this section, a tax equal to the difference between the inheritance tax assessed and eighty per cent (80%) of that imposed in the "Federal Revenue Act of 1926" upon the transfer of estates of decedents shall be levied and collected by the State of North Carolina.

Estate tax to be collected on same basis if Federal Government discontinues its tax.

Estate tax collectible where tax is due Federal Government but not State.

Computation of estate tax same as under Federal Act.

Constitutional parts of section upheld.

Administrative provisions.

Deductions allowed.

Taxes.

Assessments.

Burial expenses.

Debts.

Estate taxes of other governments.

Monuments up to \$500.

Commissions.

Administration costs.

In absence of personal representative, Superior Court Clerk to certify estate to Commissioner of Revenue.

(b) Where no tax is imposed by this schedule because of the exemptions herein, or otherwise, and a tax is due the United States under the Federal Estate Tax Act, then a tax shall be due this State equal to the maximum amount of the credit allowed under said Federal Estate Tax Act.

(c) The administrative provisions of this schedule, wherever applicable, shall apply to the collection of the tax imposed by this section. The amount of the tax as imposed by subsection (a) of this section shall be computed in full accordance with the Federal law in force at the time of the death of the decedent, or, in case the Federal Government does not then impose such a tax, then in accordance with the Federal Estate Tax Act as contained in the Federal Revenue Act of one thousand nine hundred and twenty-six.

(d) If this section, or any sub-section, phrase or clause thereof, is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion or portions of this schedule in force at the time of the enactment of this section, nor shall such decision affect the validity of the remaining portion or portions of this section.

ADMINISTRATIVE PROVISIONS

SEC. 7. *Deductions.*

In determining the clear market value of property taxed under this article or schedule, the following deductions, and no others, shall be allowed:

(a) Taxes accrued and unpaid.

(b) Drainage and street assessments (due as of date of death).

(c) Funeral and burial expenses.

(d) Debts of decedent.

(e) Federal estate taxes, estate and inheritance taxes paid to other States, and death duties paid to foreign countries.

(f) Amount actually expended for monuments not exceeding the sum of five hundred dollars (\$500).

(g) Commissions of executors and administrators actually allowed and paid.

(h) Costs of administration, including reasonable attorneys' fees.

SEC. 8. *Where No Personal Representative Appointed, Clerk of Superior Court to Certify Same to Commissioner of Revenue.*

Whenever an estate subject to the tax under this act shall be settled or divided among the heirs at law, legatees or devisees, without the qualification and appointment of a per-

sonal representative, the clerk of the Superior Court of the county wherein the estate is situated shall certify the same to the Commissioner of Revenue, whereupon the Commissioner of Revenue shall proceed to appraise said estate and collect the inheritance tax thereon as prescribed by this act.

SEC. 9. Tax to Be Paid on Shares of Stock Before Transferred, and Penalty for Violation.

(a) Property taxable within the meaning of this act shall include bonds or shares of stock in any incorporated company incorporated in this State, regardless of whether or not any such incorporated company shall have any or all of its capital stock invested in property outside of this State and doing business outside of this State, and the tax on the transfer of any bonds and/or shares of stock in any such incorporated company owning property and doing business outside of the State shall be paid before waivers are issued for the transfer of such shares of stock. No corporation of this State shall transfer any bonds or stock of said corporation standing in the name of or belonging to a decedent or in the joint names of a decedent and one or more persons, or in trust for a decedent, unless notice of the time of such transfer is served upon the Commissioner of Revenue at least ten days prior to such transfer, nor until said Commissioner of Revenue shall consent thereto in writing. Any corporation making such a transfer without first obtaining the consent of the Commissioner of Revenue as aforesaid shall be liable for the amount of any tax which may thereafter be assessed on account of the transfer of such bonds and/or stock, together with the interest thereon, and in addition thereto a penalty of one thousand dollars, which liability for such tax, interest, and penalty may be enforced by an action brought by the State in the name of the Commissioner of Revenue. The word "transfer" as used in this act shall be taken to include the passing of property or any interest therein, in possession or enjoyment, present or future, by distribution, or by statute, descent, devise, bequest, grant, deed, bargain, sale, gift, or otherwise. A waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

(b) Any incorporated company not incorporated in this State and owning property in this State which shall transfer on its books the shares of stock of any resident decedent holder of bonds and/or shares of stock in such company exceeding in value two hundred dollars before the inheritance tax, if any, has been paid, shall become liable for the payment of said tax; and any property held by such company

Tax on shares of stock to be paid before transfer on books of corporation.

Notice of transfer first to be given Commissioner.

Penalty for making transfer without consent of Commissioner.

"Transfer" defined.

Waiver of Commissioner.

Liability of foreign corporation for making transfer before tax is paid.

Waiver of
Commissioner.

in this State shall be subject to execution to satisfy same. A receipt or waiver signed by the Commissioner of Revenue of North Carolina shall be full protection for any such company in the transfer of any such stock.

SEC. 10. Commissioner of Revenue to Furnish Blanks and Require Reports of Value of Shares of Stock.

Commissioner to
furnish blanks and
require reports of
value of stocks
and bonds.

(a) The Commissioner of Revenue shall prepare and furnish, upon application, blank forms covering such information as may be necessary to determine the amount of inheritance tax due the State of North Carolina on the transfer of any such bonds and/or stock; he shall determine the value of such bonds and/or stock, and shall have full authority to do all things necessary to make full and final settlement of all such inheritance taxes due or to become due.

Reports required.

(b) The Commissioner of Revenue shall have authority, under penalties provided in this act, to require that any reports necessary to a proper enforcement of this act be made by any such incorporated company owning property in this State.

Life insurance
policies.

LIFE INSURANCE POLICIES

SEC. 11. The proceeds of all life insurance policies payable at or after the death of the insured, when the premiums have been paid by the insured, and whether payable to the estate of the insured or to a beneficiary or beneficiaries named in the policy, shall be taxable at the rates provided for in this article, subject to the exemptions in section two of this article.

Rate of tax on.

Recurring taxes.

RECURRING TAXES

Same property
subject to tax only
once within two
years.

SEC. 12. Where property transferred has been taxed under the provisions of this article, such property shall not be assessed and/or taxed on account of any other transfer of like kind occurring within two (2) years from the date of the death of the former decedent: *Provided*, that this section shall apply only to the transferees designated in sections three (3) and four (4) of this article.

Applicable only to
certain transferees.

Reciprocal
provisions.

RECIPROCAL PROVISIONS

Tax on personalty,
not in State,
exempt.

SEC. 13. The tax imposed by this article in respect to personal property, except tangible personal property having an actual situs in this State, shall not be payable—

Where State of
residence of
decedent does not
impose like tax.

(a) If the transferer or decedent, at the time of death, was a resident of a State or Territory of the United States, other than this State, which did not impose a transfer, estate, or death tax of any character in respect to the personal property of residents of this State (except tangible personal property having an actual situs in such State or Territory).

(b) Or if the laws of the State or Territory, other than this State, of the residence of the transferor or decedent at the time of the transfer or death contained a reciprocal provision under which non-residents were exempted from transfer, estate, or death taxes of every character in respect to personal property (except tangible personal property having an actual situs therein): *Provided*, the State or Territory of residence of such non-residents allowed a similar exemption to residents of the State or Territory of such transferor or decedent. For the purpose of this section, the District of Columbia shall be considered a Territory of the United States.

Where laws of such State grant like exemptions.

District of Columbia deemed Territory.

SEC. 14. *When All Heirs, Legatees, etc., are Discharged from Liability.*

All heirs, legatees, devisees, administrators, executors, and trustees shall only be discharged from liability for the amount of such taxes, settlement of which they may be charged with, by paying the same for the use aforesaid as hereinafter provided.

Heirs, etc., discharged only upon payment of tax.

SEC. 15. *Discount for Payment in Six Months; Interest After Twelve Months; Penalty After Two Years.*

All taxes imposed by this act shall be due and payable at the death of the testator, intestate, grantor, donor or vendor, and if the same are paid within six months from the date of the death of the testator, intestate, grantor, donor, vendor, a discount of three per centum shall be allowed and deducted from such taxes: if not paid within twelve months from date of death of the testator, intestate, grantor, donor or vendor, such tax shall bear interest at the rate of six per centum per annum, to be computed from the expiration of twelve months from the date of the death of such testator, intestate, grantor, donor or vendor until paid: *Provided*, that if the taxes herein levied shall not be paid in full within two years from date of death of testator, intestate, grantor, donor or vendor, then and in such case a penalty of five per centum upon the amount of taxes, remaining due and unpaid shall be added: *Provided further*, that the penalty of five per centum herein imposed may be remitted by the Commissioner of Revenue in case of unavoidable delay in settlement of estate or of pending litigation, and the Commissioner of Revenue is further authorized, in case of protracted litigation or other delay in settlement not attributable to laches of the party liable for the tax, to remit all or any portion of the interest charges accruing under this schedule, with respect to so much of the estate as was involved in such litigation or other unavoidable cause of delay: *Provided*, that time for

Taxes due at death.

Discount of 3% if paid within 6 months.

Interest added if not paid within 12 months.

Penalty of 5% added if not paid within two years.

Remission of penalty for cause.

Extension of time for payment.

payment and collection of such tax may be extended by the Commissioner of Revenue for good reasons shown.

SEC. 16. *Collection to Be Made by Sheriff if Not Paid in Two Years.*

Commissioner to order sheriff to collect tax, plus 2½% commission, if not paid within two years.

If taxes imposed by this act are not paid within two years after the death of the decedent, it shall be the duty of the Commissioner of Revenue to certify to the sheriff of the county in which the estate is located the amount of tax due upon such inheritance, and the sheriff shall collect the same as other taxes, with an addition of two and one-half per cent as sheriff's fees for collecting same, which fees shall be in addition to any salary or other compensation allowed by law to the sheriffs for their services; and the sheriff is hereby given the same rights of levy and sale upon any property upon which the said tax is payable as is given in the Machinery Act for the collection of other taxes. The sheriff shall make return to the Commissioner of Revenue of all such taxes within thirty days after collection.

Right of levy and sale.

Sheriff's return.

SEC. 17. *Executor, etc., Shall Deduct Tax.*

Executors, etc., to deduct tax before distributing property.

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money, he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid; and in case of neglect or refusal on the part of said legatee to pay the same such specific legacy or article, or so much thereof as shall be necessary, shall be sold by such executor or administrator at public sale, after notice to such legatee, and the balance that may be left in the hands of the executor or administrator shall be distributed as is or may be directed by law; and every sum of money retained by any executor or administrator or paid into his hands on account of any legacy or distributive share for the use of the State shall be paid by him to the proper officer without delay.

Sale of legacies for tax upon refusal of legatees to pay.

Distribution of balance after payment of tax.

SEC. 18. *Legacy for Life, etc., Tax to Be Retained, etc., Upon the Whole Amount.*

Whole of tax due in event of legacy for life with remainder over.

If the legacy or devise subject to said tax be given to a beneficiary for life or for a term of years, or upon condition or contingency, with remainder to take effect upon the termination of the life estate or the happening of the condition or

contingency, the tax on the whole amount shall be due and payable as in other cases, and said tax shall be apportioned between such life tenant and the remainderman, such apportionment to be made by computation based upon the mortuary and annuity tables set out as sections one thousand seven hundred and ninety and one thousand seven hundred and ninety-one of the Consolidated Statutes, and upon the basis of six per centum of the gross value of the estate for the period of expectancy of the life tenant in determining the value of the respective interests. When property is transferred or limited in trust or otherwise, and the rights, interest, or estate of the transferees or beneficiaries are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate, within the discretion of the Revenue Commissioner, which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this act, and such tax so imposed shall be due and payable forthwith out of the property transferred, and the Commissioner of Revenue shall assess the tax on such property.

Apportionment of tax between life tenant and remainderman.

Highest of rate taxable against trust and contingent estates.

SEC. 19. *Legacy Charged Upon Real Estate, Heir or Devisee to Deduct and Pay to Executor, etc.*

Whenever such legacy shall be charged upon or payable out of real estate, the heir or devisee of such real estate, before paying the same to such legatee, shall deduct the tax therefrom at the rates aforesaid, and pay the amount so deducted to the executor or administrator or the Commissioner of Revenue, and the same shall remain a charge upon such real estate until paid, and in default thereof the same shall be enforced by the decrees of the court in the same manner as the payment of such legacy may be enforced: *Provided*, that all taxes imposed by this act shall be a lien upon the real and personal property of the estate on which the tax is imposed or upon the proceeds arising from the sale of such property from the time said tax is due and payable, and shall continue a lien until said tax is paid and receipted for by the proper officer of the State: *Provided further*, that no lien for inheritance or estate taxes which accrued prior to May first, one thousand nine hundred twenty-one, shall attach or affect the land.

Where legacy is charged upon realty, heir or devisee to pay tax before legacy.

Tax remains charge till paid.

Taxes declared lien upon realty and personalty till paid.

No lien where taxes accrued prior to May 1, 1921.

SEC. 20. *Computation of Tax on Non-Resident Decedents.*

A tax shall be assessed on the transfer of property, including property specifically devised or bequeathed, made subject to tax as aforesaid in this State of a non-resident decedent,

Transfer tax upon property of non-residents which passes to residents.

Ratio of tax. if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations taxable under this act, which tax shall bear the same ratio to the entire tax which the said estate would have been subject to under this act if such non-resident decedent had been a resident of this State, and all his property, real and personal, had been located within this State, as such taxable property within this State bears to the entire estate, wherever situated. It shall be the duty of the personal representative to furnish to the Commissioner of Revenue such information as may be necessary or required to enable the Commissioner to ascertain a proper computation of his tax. Where the personal representative fails or refuses to furnish information from which this assessment can be made, the property in this State liable to tax under this act shall be taxed at the highest rate applicable to those who are strangers in blood.

Proper information to be furnished to Commissioner. Failure to furnish such information subjects property to highest rate.

SEC. 21. *Foreign Executor or Administrator Transferring Stocks Shall Pay the Tax on Such Transfer.*

Foreign executors, etc., to pay tax upon stocks and bonds in this State. Whenever any foreign executor or administrator or trustee shall assign or transfer any bonds or stocks in this State standing in the name of the decedent, or in trust for a decedent, which shall be liable for this said tax, such tax shall be paid on the transfer thereof; otherwise the corporation permitting such transfer shall become liable to pay such tax.

Liability of corporation.

Commissioner to make appraisal and settlement of tax. Computation. The Commissioner of Revenue is given authority to make appraisal of such stocks or bonds and settlement of taxes due under this section. Tax shall be computed as provided in this act, and receipt or waiver issued by the Commissioner of Revenue shall be complete protection to any such corporation for the transfer of such bonds and stocks.

SEC. 22. *Duties of the Clerks of the Superior Court.*

Certain information furnished by Clerks of Superior Court as to estates. (a) It shall be the duty of the clerk of the Superior Court to obtain from any executor or administrator, at the time of the qualification of such executor or administrator, the address of the personal representative qualifying, the names and addresses of the heirs at law, legatees, distributees, devisees, etc., as far as practical; the approximate value and character of the property or estate, both real and personal; the relationship of the heirs at law, legatees, devisees, etc., to the decedent, and forward the same to the Commissioner of Revenue on or before the tenth day of each month; and the Commissioner of Revenue shall furnish the several clerks blanks upon which to make said report, but the failure to so furnish blanks shall not relieve the clerk from the duty

Contents of reports. Reports monthly.

herein imposed. The clerk shall make no report of a death where the estate of a decedent is less than two thousand dollars in value, when the beneficiary is husband or wife or child or grandchild of the decedent.

No report required of certain estates less than \$2,000.

(b) It shall also be the duty of the clerk of the Superior Court of each of the several counties of the State to enter in a book, prepared and furnished by the Commissioner of Revenue, to be kept for that purpose, and which shall be a public record, a condensed copy of the settlement of inheritance taxes of each estate, together with a copy of the receipt showing payment, or a certificate showing no tax due, as shall be certified to him by the Commissioner of Revenue.

Clerks to keep public record of all inheritance taxes.

(c) For these services, where performed by the clerk, the clerk shall be paid by the Commissioner of Revenue, when certificates and receipts are sent in to be recorded, as follows: For recording the certificates of the Commissioner of Revenue where the tax received by the State is less than one hundred dollars (\$100) or a certificate showing no tax due, the sum of one dollar (\$1.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one hundred dollars (\$100) and less than one thousand dollars (\$1,000) he shall be paid the sum of five dollars (\$5.00). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than one thousand dollars (\$1,000) and less than two thousand dollars (\$2,000), he shall be paid the sum of ten dollars (\$10). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is more than two thousand dollars (\$2,000) and less than three thousand dollars (\$3,000), he shall be paid the sum of fifteen dollars (\$15). For recording the certificate of the Commissioner of Revenue showing that the tax received by the State is in excess of three thousand dollars (\$3,000), he shall be paid the sum of twenty dollars (\$20), which sum shall be the maximum amount paid for recording the certificate of the Commissioner of Revenue in any one estate: *Provided*, that where the decedent owns real estate in one or more counties, other than the county in which the administration of the estate is had, then the fee of the clerks of the court of such other counties for recording the certificate of the Commissioner of Revenue shall be one dollar (\$1) each, and the same fee shall be paid for like service by the clerks in case of the settlement of the estates of non-residents. The clerk of the Superior Court shall receive the sum of fifty cents for making up and transmitting to the Commissioner of Revenue the report required in this section, containing a list of persons who died leaving property in his

Compensation of Clerks for their duties based upon size of estate.

Minimum, \$1.

Maximum, \$20.

Fees where decedent owns real estate in two or more counties.

Fee of 50¢ for monthly reports.

Compensation only \$1 where Clerk fails to furnish monthly reports.

Fees additional to other fees allowed by law.

Reports required of executors and administrators.

Contents of reports.

Inventory required.

Contents.

Appraisal under oath.

Gifts and advancements.

Required within six months after qualification.

Penalty for failure to file reports; recovery of penalty.

county during the preceding month, etc.: *Provided further*, that where the clerk of the Superior Court has failed or neglected to make the report required of him in this section, in that case he shall only receive for recording the certificate of the Commissioner of Revenue the sum of one dollar (\$1).

The clerks of the Superior Court of the several counties shall be allowed the fees provided for in this section in addition to other fees or salaries received by them, and any and all provisions in local acts in conflict with this act are hereby repealed.

SEC. 23. *Information by Administrator and Executor.*

Every administrator shall prepare a statement in duplicate, showing as far as can be ascertained the names of all the heirs at law and their relationship to decedent, and every executor shall prepare a like statement, accompanied by a copy of the will, showing the relationship to the decedent of all legatees, distributees, and devisees named in the will, and the age at the time of death of the decedent of all legatees, distributees, devisees to whom property is bequeathed or devised for life or for a term of years, and the names of those, if any, who have died before the decedent, together with the postoffice address of executor, administrator, or trustee. If any of the heirs at law, distributees, and devisees are minor children of the decedent, such statement shall also show the age of each of such minor children. The statement shall also contain a complete inventory of all the real property of the decedent located in the State, and of all personal property of the estate, of all insurance policies upon the life of the decedent, together with an appraisal under oath of the value of each class of property embraced in the inventory, and the value of the whole, together with any deductions permitted by this statute, so far as they may be ascertained at the time of filing such statement; and also the full statement of all gifts or advancements made by deed, grant, or sale to any person or corporation, in trust or otherwise, within three years prior to the death of the decedent. The statement herein provided for shall be filed with the Commissioner of Revenue at Raleigh, N. C., six months after the qualification of the executor or administrator, upon blank forms to be prepared by the Commissioner of Revenue. If any administrator or executor fails or refuses to comply with any of the requirements of this section he shall be liable to a penalty in the sum of five hundred dollars, to be recovered by the Commissioner of Revenue in action to be brought by the Commissioner of Revenue to collect such sum in the Superior Court of Wake County against such administrator or executor. The Com-

missioner of Revenue, for good cause shown, may remit all or any portion of the penalty imposed under the provisions of this section. Every executor or administrator may make a tentative settlement of the inheritance tax with the Commissioner of Revenue, based on the sworn inventory provided in this section: *Provided*, that this does not apply to estates of less than two thousand dollars in value when the beneficiaries are husband or wife or children or grandchildren, or parent or parents of the decedent.

Remission of
penalty for cause.

Inapplicable to
certain small
estates.

SEC. 24. *Supervision by Commissioner of Revenue.*

The Commissioner of Revenue shall have complete supervision of the enforcement of all provisions of the Inheritance Tax Act and the collections of all inheritance taxes found to be due thereunder, and shall make all necessary rules and regulations for the just and equitable administration thereof. He shall regularly employ such deputies, attorneys, examiners, or special agents as may be necessary for the reasonable carrying out of its full intent and purpose. Such deputies, attorneys, examiners, or special agents shall, as often as required to do so, visit the several counties of the State to inquire and ascertain if all inheritance taxes due from estates of decedents, or heirs at law, legatees, devisees, or distributees thereof have been paid; to see that all statements required by this act are filed by administrators and executors, or by the beneficiaries under wills where no executor is appointed; to examine into all statements filed by such administrators and executors; to require such administrators and executors to furnish any additional information that may be deemed necessary to determine the amount of tax that should be paid by such estate. If not satisfied, after investigation, with valuation returned by the administrator or executor, the deputy, attorney, examiner, or appraiser shall make an additional appraisal after proper examination and inquiry, or may, in special cases, recommend the appointment by the Commissioner of Revenue of a special appraiser, who, in such case, shall be paid five dollars per day and expenses for his services. The administrator or executor, if not satisfied with such additional appraisal, may appeal within thirty days to the Commissioner of Revenue, which appeal shall be heard and determined as other cases. From this decision the administrator or executor shall have the right to appeal to the Superior Court of the county in which said estate is situated for the purpose of having said issue tried; said appeal to be made in the same way and manner as is now provided by law for appeals from the decisions of the Corporation Commission: *Provided*, that the tax shall first be paid, or satisfactory

Commissioner to
have complete
supervision over
enforcement of
inheritance taxes.

Employment of
assistants.

Visitation of
counties.

Duties of
assistants.

Additional
appraisals.

Special appraisers
and compensation.

Right of appeal in
event of additional
appraisal.

Tax to be paid
before appeal or
surety bond given.

Refund of exces-
sive taxes.

Refund of part of
tax where legatee
is required to pay
debts of deceased.

surety bond in double the amount of any alleged deficiency shall be filed with the Commissioner pending an appeal; and if it shall be determined upon trial that said tax or any part thereof was illegal or excessive, judgment shall be rendered therefor with interest, and the amount of tax so adjudged overpaid or declared invalid shall be certified by the clerk of court to the Commissioner of Revenue, who is authorized and directed to draw his account on the State Treasurer for the amount thereof.

SEC. 25. *Proportion of Tax to Be Repaid Upon Certain Conditions.*

Whenever debts shall be proven against the estate of a decedent after the distribution of legacies from which the inheritance tax has been deducted in compliance with this act, and the legatee is required to refund any portion of the legacy, a proportion of the said tax shall be repaid to him by the executor or administrator if the said tax has not been paid into the State Treasury, or shall be refunded by the State Treasurer, if it has been so paid in, upon certificate of the Commissioner of Revenue.

SEC. 26. *Commissioner of Revenue May Order Executor, etc., to File Account, etc.*

Commissioner may
order executors, etc.
to file accounts and
pay taxes due.

Order to show
cause.

Collection by
sheriffs of unpaid
taxes.

If the Commissioner of Revenue shall discover that reports and accounts have not been filed, and the tax, if any, has not been paid as provided in this act, he shall issue a citation to the executor, administrator, or trustee of the decedent whose estate is subject to tax, to appear at a time and place therein mentioned, not to exceed twenty days from the date thereof, and show cause why said report and account should not be filed and said tax paid; and when personal service cannot be had, notice shall be given as provided for service of summons by publication in the county in which said estate is located; and if said tax shall be found to be due, the said delinquent shall be adjudged to pay said tax, interest and cost, if said tax shall remain due and unpaid or a period of thirty days after notice thereof, the Commissioner of Revenue shall certify the same to the sheriff, who shall make collection of said tax, cost and commissions for collection, as provided in section nine of this act.

SEC. 27. *Failure of Administrator, Executor, or Trustee to Pay Tax.*

Failure of execu-
tors, etc., to pay
tax within two
years subjects them
and their sureties
to personal
liability.

Any administrator, executor, or trustee who shall fail to pay the lawful inheritance taxes due upon any estate in his hands or under his control within two years from the time of his qualification shall be liable for the amount of the said

taxes, and the same may be recovered in an action against such administrator, executor, or trustee, and the sureties on his official bond. Any clerk of the court who shall allow any administrator, executor, or trustee to make a final settlement of his estate without having paid the inheritance tax due by law, and exhibiting his receipt from the Commissioner of Revenue therefor, shall be liable upon his official bond for the amount of such taxes.

Method of recovery.

Clerks permitting final accounts without payment of taxes due made personally liable.

SEC. 28. *Obsolete.*

SEC. 29. *Uniform Valuation.*

(a) If the value of any estate taxed under this schedule shall have been assessed and fixed by the Federal Government for the purpose of determining the Federal taxes due thereon prior to the time the report from the executor or administrator is made to the Commissioner of Revenue under the provisions of this act, the amount or value of such estate so fixed, assessed, and determined by the Federal Government shall be stated in such report. If the assessment of the estate by the Federal Government shall be made after the filing of the report by the executor or administrator with the Commissioner of Revenue, as provided in this act, the said executor or administrator shall, within thirty days after receipt of notice of the final determination by the Federal Government of the value or amount of said estate as assessed and determined for the purpose of fixing Federal taxes thereon, make report of the amount so fixed and assessed by the Federal Government, under oath or affirmation, to the Commissioner of Revenue. If the amount of said estate as assessed and fixed by the Federal Government shall be in excess of that theretofore fixed or assessed under this schedule for the purpose of determining the amount of taxes due the State from said estate, then the Commissioner of Revenue shall reassess said estate and fix the value thereof at the amount fixed, assessed, and determined by the Federal Government, unless the said executor or administrator shall, within thirty days after notice to him from the Commissioner of Revenue, show cause why the valuation and assessment of said estate as theretofore made should not be changed or increased. If the valuation placed upon said estate by the Federal Government shall be less than that theretofore fixed or assessed under this act, the executor or administrator may, within thirty days after filing his return of the amount so fixed or assessed by the Federal Government, file with the Commissioner of Revenue a petition to have the value of said estate reassessed and the same reduced to the amount as fixed or assessed by the

Executors, etc., required to report to Commissioner valuations assessed by Federal Government.

Reassessment where Federal valuations exceed those of State.

Hearing allowed executors, etc.

Right of executors, etc., to petition for reduction where State valuations exceed Federal.

Reassessment.

Refund of taxes overpaid.

Penalty of 25% imposed on executors, etc., failing to make returns.

Penalty not less than \$25 or more than \$500.

Remission for cause.

Quarterly conferences of Commissioner with Department of Internal Revenue.

"Executor" defined.

Schedule B or License Taxes.

Taxes collectible for privilege of carrying on business.

Federal Government. In either event the Commissioner of Revenue shall proceed to determine, from such evidence as may be brought to his attention or which he shall otherwise acquire, the correct value of the said estate, and if valuation is changed, he shall reassess the taxes due by said estate under this act and notify the executor or administrator of such fact. In the event the valuation on said estate shall be decreased, and if there shall have been an overpayment of the tax, the said Commissioner shall within sixty days after the final determination of the value of said estate and the assessment of the correct amount of tax against the same, refund the amount of such excess tax theretofore paid.

(b) If the executor or administrator shall fail to file with the Commissioner of Revenue the return under oath or affirmation, stating the amount of value at which the estate was assessed by the Federal Government as provided for in this section, the Commissioner of Revenue shall assess and collect from the executor or administrator a penalty equal to twenty-five per cent of the amount of any additional tax which may be found to be due by such estate upon reassessment and reappraisal thereof, which penalty shall under no condition be less than twenty-five dollars (\$25.00) or more than five hundred dollars (\$500.00), and which cannot be remitted by the Commissioner of Revenue except for good cause shown. The Commissioner of Revenue is authorized and directed to confer quarterly with the Department of Internal Revenue of the United States Government to ascertain the value of estates in North Carolina which have been assessed for taxation by the Federal Government, and he shall coöperate with the said Department of Internal Revenue, furnishing to said Department such information concerning estates in North Carolina as said Department may request.

SEC. 30. *Executor Defined.*

Wherever the word "executor" appears in this act, it shall include executors, administrators, collectors, committees, trustees, and all fiduciaries.

ARTICLE II

SCHEDULE B—LICENSE TAXES

SEC. 100. *Taxes Under This Article.*

Taxes in this article or schedule shall be imposed as a State License Tax for the privilege of carrying on the business, exercising the privilege, or doing the act named, and nothing in this act shall be construed to relieve any person, firm, or corporation from the payment of the tax prescribed in this article or schedule.

(a) If the business made taxable or the privilege to be exercised under this article or schedule is carried on at two or more separate places, a separate State license for each place or location of such business shall be required.

Separate license required where business is carried on in two or more places.

(b) Every State license issued under this article or schedule shall be for twelve months, shall expire on the thirty-first day of May of each year, and shall be for the full amount of the tax prescribed: *Provided*, that where the licensee begins such business or exercises such privilege after the first day of January and prior to the thirty-first day of May of each year, then such licensee shall be required to pay one-half of the tax prescribed other than the tax prescribed to be computed and levied upon a gross receipt and/or percentage basis for the conducting of such business or the exercising of such privilege to and including the thirty-first day of May, next following.

Term of license hereunder.

Expiration on May 31 of each year.

Pro-rating tax for half of year.

(c) The State license thus obtained shall be and constitute a personal privilege to conduct the business named in the State license, shall not be transferable to any other person, firm or corporation, and shall be construed to limit the person, firm, or corporation named in the license to conducting the business and exercising the privilege named in the State license to the county and/or city and location specified in the State license, unless otherwise provided in this article or schedule: *Provided*, that if the holder of a license under this schedule moves the business for which a license has been paid to another location, a new license may be issued to the licensee at a new location, for the balance of the license year, upon surrender of the original license for cancellation and the payment of a fee of five dollars (\$5.00) for each license certificate reissued.

License not transferable.

Restricted to business specified.

New license issued upon removal to another locality upon payment of \$5.

(d) Whenever, in any section of this article or schedule, the tax is graduated with reference to the population of the city or town in which the business is to be conducted or the privilege exercised, the minimum tax provided in such section shall be applied to the same business or privilege when conducted or exercised outside of the municipality, unless such business is conducted or privilege exercised within one mile of the corporate limits of such municipality, in which event the same tax shall be imposed and collected as if the business conducted or the privilege exercised were inside of the corporate limits of such municipality.

Where tax is graduated in cities according to population, minimum applies unless business is within mile of corporate limits.

(e) All State taxes imposed by this article shall be paid to the Commissioner of Revenue, or to one of his deputies; shall be due and payable on or before the first day of June of each year, and after such date shall be deemed delinquent,

Taxes due on or before June 1 of each year.

Application for
license on business
begun after
May 31.

Failure to apply
incurs penalties.

Act effective as
of June 1, 1931.

Duty of transferee
to see that license
tax has been paid.

Innocent purchasers
protected.

Collection of
taxes by county
and municipal tax
collectors.

Criminal liability
for making false
statements in
application for
license.

and subject to all the remedies available and the penalties imposed for the payment of delinquent State license and privilege taxes: *Provided*, that if a person, firm, or corporation begins any business or the exercise of any privilege requiring a license under this article or schedule after the thirty-first day of May and prior to the thirty-first day of the following May of any year, then such person, firm, or corporation shall apply for and obtain a State license for conducting such business or exercising any such privilege in advance, and before the beginning of such business or the exercise of such privilege; and a failure to so apply and to obtain such State license shall be and constitute a delinquent payment of the State license tax due, and such person, firm, or corporation shall be subject to the remedies available and penalties imposed for the payment of such delinquent taxes.

(f) The taxes imposed and the rates specified in this article or schedule shall apply to the subjects taxed on and after the first day of June, one thousand nine hundred thirty-one, and prior to said date the taxes imposed and the rates specified in the Revenue Act of one thousand nine hundred twenty-nine shall apply.

(g) It shall be the duty of a grantee, transferee, or purchaser of any business or property subject to the State license taxes imposed in this article to make diligent inquiry as to whether the State license tax has been paid, but when such business or property has been granted, sold, transferred, or conveyed to an innocent purchaser for value and without notice that the vendor owed or is liable for any of the State license taxes imposed under this article, such property, while in the possession of such innocent purchaser, shall not be subject to any lien for such State license taxes.

(h) All county or municipal taxes levied by the Board of County Commissioners of any county, or by the Board of Aldermen or other governing body of any municipality within this State, under the authority conferred in this act, shall be collected by the sheriff or tax collector of such county and by the tax collector of such city, and the county or municipal license shall be issued by such officer.

(i) Any person, firm, or corporation who shall wilfully make any false statement in an application for a license under any section of this article or schedule shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned in the discretion of the court, which fine shall not be less than the amount of tax specified under such section, and shall be in addition to the amount of such tax.

SEC. 102. *Amusement Parks.*

Every person, firm, or corporation engaged in the business of operating a park, open to the public as a place of amusement, and in which there may be either a bowling alley, trained animal show, penny or nickel machine for exhibiting pictures, moving picture show, theatrical performance, or similar entertainment, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such amusement park, and shall pay for such license the following tax:

State license for two months	\$200.00
State license for four months	\$400.00
State license for eight months	\$600.00
State license for twelve months	\$800.00

Amusements.
Tax on amusement parks.

Tax graduated according to population.

This section shall not apply to bathing beaches which are not operated for more than four months each year.

Bathing beaches excepted.

(a) The licensee shall have the privilege of doing any or all the things set out in this section; but the operation of a carnival, circus, or a show of any kind that moves from place to place shall not be allowed under the State license provided for in this section.

Carnivals and circuses do not come under section.

(b) Counties shall not levy a license tax on the business taxed under this section.

Counties may not levy tax.

SEC. 103. *Amusements—Traveling Theatrical Companies, etc.*

Every person, firm or corporation engaged in the business of a traveling theatrical, traveling moving picture, and/or traveling vaudeville company, giving exhibitions or performances in any hall, tent, or other place not licensed under sections one hundred and two or one hundred and four of this article, whether on account of municipal ownership or otherwise, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of twenty-five dollars (\$25.00) for each day or part of a day's exhibits or performances: *Provided*, that

Tax on traveling theatrical companies.

Tax \$25 per day.

(a) Artists exhibiting paintings or statuary work of their own hands shall only pay two dollars (\$2.00) for such State license.

Artists exhibiting own work excepted.

(b) Such places of amusement as do not charge more than a total of fifty (50) cents for admission at the door, including a reserved seat, and shall perform or exhibit continuously in any given place as much as one week, shall be required to pay for such State license twenty-five dollars (\$25.00) for the first day and a total of twenty-five dollars (\$25.00) for the next

Tax on amusement places charging no more than 50¢ admission.

\$25 for first day;
\$25 for next 5 days.

\$30 per week thereafter.

Owner of place of amusement liable for tax.

Less than 10 performers, annual license secured for \$300.

Valid all over State.

Animal and side-shows do not come under section.

Application to be made for license in advance.

Counties may not levy tax, cities and towns may tax, maximum of \$20 per week.

Tax on manufacturers or distributors of moving picture films.

Tax of \$1,000.

Exclusive State distributor operating in not more than 10 States, one-half regular tax.

Sub-divisions may not tax.

succeeding five days, or any part thereof, and thirty dollars (\$30.00) per week or any part thereof thereafter.

(c) The owner of the hall, tent, or other place where such amusements are exhibited or performances held shall be liable for the tax.

(d) In lieu of the State license tax, hereinbefore provided for in this section, such amusement companies, consisting of not more than ten performers, may apply for an annual State-wide license, and the same may be issued by the Commissioner of Revenue for the sum of three hundred dollars (\$300.00), shall be valid in any county of this State, and shall be in full payment of all State license taxes imposed in this section.

(e) Any traveling organization which exhibits animals or conducts sideshows in connection with its exhibitions or performances shall not be taxed under this section, but shall be taxed as herein otherwise provided.

(f) The owner, manager, or proprietor of any such amusements described in this section shall apply in advance to the Commissioner of Revenue for a State license for each county in which a performance is to be given.

(g) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State, and where such amusement company holds an annual State-wide license, a city or town shall not levy an amount in excess of twenty dollars (\$20.00) per week or part of a week.

SEC. 104. *Amusements—Manufacturing, Selling, Leasing and/or Distributing Moving Picture Films.*

Every person, firm, or corporation engaged in the business of manufacturing, selling, or leasing, furnishing, and/or distributing films to be used in moving pictures within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license a tax of one thousand dollars (\$1,000.00). *Provided*, that every State right distributor, not engaged in the production of motion pictures, but solely engaged in buying State distribution rights for a maximum number of ten states, shall pay one-half of the license provided in this section.

Counties, cities, and towns shall not levy a license tax on the business taxed under this section.

SEC. 105. *Amusements—Moving Pictures or Vaudeville Shows.*

(a) Every person, firm, or corporation engaged in the business of moving pictures, or vaudeville exhibitions or performances, or operating a theatre or opera house where public exhibitions or performances are given for compensation, shall apply for and obtain in advance from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such State license, for each room, hall, or tent used, the following tax per annum:

In cities or towns of less than 1,500 population	\$ 50.00
In cities or towns of 1,500 and less than 3,000 population	\$125.00
In cities or towns of 3,000 and less than 5,000 population	\$250.00
In cities or towns of 5,000 and less than 10,000 population	\$350.00
In cities or towns of 10,000 and less than 15,000 population	\$550.00
In cities or towns of 15,000 and less than 25,000 population	\$750.00
In cities or towns of 25,000 population or over	\$850.00

Tax on moving pictures or vaudeville shows.

Tax graduated according to population.

(b) In cities of 10,000 population or more, the tax upon theaters of seating capacity of less than five hundred shall be \$500.00.

Seating capacity.

(c) For any moving picture show operated more than two miles from the business center of any city of 25,000 population or over (for the purpose of this provision the term "business center" being defined as the intersection of the two principal business streets of the city), the territory in which such moving picture show is located having been annexed to such city subsequent to January first, one thousand nine hundred and twenty-three, the license tax shall be two hundred dollars (\$200.00).

Special tax where territory of operation has been annexed to city of 25,000 or more.

(d) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-fourth of that levied by the State: *Provided*, theaters paying tax under section one hundred and two shall not be taxed under section one hundred and four.

Tax of \$200.

Counties may not levy tax; cities and towns may, up to $\frac{1}{4}$ of State tax.

Exception.

SEC. 106. *Amusements—Circuses, Menageries, Wild West, Dog and/or Pony Shows, etc.*

Every person, firm, or corporation engaged in the business of exhibiting performances, such as a circus, menagerie, Wild West show, dog and/or pony show, or any other show, exhibition or performance similar thereto, or not taxed in other sections of this article, shall apply for and obtain a State

Tax on circuses, etc.

license from the Commissioner of Revenue for the privilege of engaging in such business, and pay for such license the following tax for each day or part of a day:

Tax graduated according to number of railroad cars.

(a) Such shows and/or exhibitions traveling on railroads and requiring transportation of:

Not more than two cars	\$ 25.00
Three to five cars, inclusive	\$ 40.00
Six to ten cars, inclusive	\$ 75.00
Eleven to twenty cars, inclusive	\$100.00
Twenty-one to thirty cars, inclusive	\$150.00
Thirty-one to fifty cars, inclusive	\$200.00
Over fifty cars	\$250.00

Shows not traveling on railroads.

(b) Such shows and/or exhibitions traveling by automobiles, trucks, or other vehicles, other than railroad cars, and requiring transportation by:

Tax graduated according to number of vehicles.

Not over two vehicles	\$ 10.00
Three to five vehicles	\$ 15.00
Six to ten vehicles	\$ 20.00
Eleven to twenty vehicles	\$ 25.00
Twenty to thirty vehicles	\$ 35.00
Thirty to fifty vehicles	\$ 45.00
Over fifty vehicles, per vehicle in excess thereof	\$ 2.00

Each sideshow, \$15 per day additional.

(c) Each sideshow, curiosity show, or other similar show, exhibiting on the same or contiguous lots with a circus, the tax shall be fifteen dollars (\$15.00) per day or part of a day.

Filing of application for license not less than five days before entering State.

(d) Every person, firm, or corporation by whom any show or exhibition taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before entering this State for the purpose of such exhibitions or performances therein, a statement, under oath, setting out in detail such information as may be required by the Commissioner of Revenue, covering the places in the State where exhibitions or performances are to be given, the character of the exhibition, the mode of travel, the number of cars or other conveyances used in transferring such shows, and such other and further information as may be required. Upon receipt of such statement, the Commissioner of Revenue shall fix and determine the amount of State license tax with which such person, firm, or corporation is chargeable, shall endorse his findings upon such statement, and shall transmit a copy of such statement and findings to each such person, firm or corporation to be charged, to the sheriff or tax collector of each county in which exhibitions or performances are to be given, and to the division deputy of the Commissioner of Revenue, with full and particular instructions as to the State license tax to be paid. Before giving any of the exhibitions or perform-

Contents of application.

Determination of amount by Commissioner.

Transmission of findings to localities of exhibition.

ances provided for in such statement, the person, firm, or corporation making such statement shall pay the Commissioner of Revenue the tax so fixed and determined. If one or more of such exhibitions or performances included in such statement and for which the tax has been paid shall be canceled, the Commissioner of Revenue may, upon proper application made to him, refund the tax for such canceled exhibitions or performances. Every such person, firm, or corporation shall give to the Commissioner of Revenue a notice of not less than five days before giving any of such exhibitions or performances in each county.

Refund of tax paid where exhibitions are canceled.

(e) The sheriff of each county in which such exhibitions or performances are advertised to be exhibited shall promptly communicate such information to the Commissioner of Revenue; and if the statement required in this section has not been filed as provided for herein, or not filed in time for certified copies thereof, with proper instructions, to be transmitted to the sheriffs of the several counties and the division deputy commissioner, the Commissioner of Revenue shall cause his division deputy to attend at one or more points in the State where such exhibitions or performances are advertised or expected to exhibit, for the purpose of securing such statement prescribed in this section, of fixing and determining the amount of State license tax with which such person, firm, or corporation is taxable, and to collect such tax or give proper instructions for the collection of such tax.

Duty of sheriffs to inform Commissioner as to advertised performances.

Deputy commissioners to collect delinquent taxes.

(f) Every such person, firm, or corporation by whom or which any such exhibition or performance described in this section is given in any county, city, or town, or within five miles thereof, wherein is held an annual agricultural fair, during the week of such annual agricultural fair, shall pay a State license of one thousand dollars (\$1,000.00) for each exhibition or performance, in addition to the license tax first levied in this section, to be assessed and collected by the Commissioner of Revenue or his duly authorized deputy: *Provided*, any person, firm, or corporation engaged in the business enumerated in this section, contracting with a regular organized agricultural fair association and exhibiting within the grounds of such fair association during the regular annual fair of such association may exhibit for any part or all of the week of such fair upon payment of the tax imposed in this section for exhibitions for one day.

Additional license tax of \$1,000 for each performance in connection with annual fair.

Shows exhibiting under contract within fair grounds excepted from additional tax.

(g) The provisions of this section, or any other section of this act, shall not be construed to allow, without the payment of the tax imposed in this section, any exhibition or performance described in this section for charitable, benevolent, educational, or any other purpose whatsoever, except as provided

Tax applicable upon performances for charitable, benevolent or educational purposes.

in subsection (f) of this section, by any person, firm, or corporation who is engaged in giving such exhibitions or performances, no matter what terms of contract may be entered into or under what auspices such exhibitions or performances are given. It being the intent and purpose of this section that every person, firm, or corporation who or which is engaged in the business of giving such exhibitions or performances, whether a part or all of the proceeds are for charitable, benevolent, educational, or other purposes or not, shall pay the State license tax imposed in this section.

Exhibiting without rendering statement or paying tax imposes penalty of 50%.

(h) Every such person, firm, or corporation who shall give any of such exhibitions or performances mentioned in this section within this State, before the statement provided for has been filed with the Commissioner of Revenue, or before the State license tax has been paid, or which shall, after the filing of such statement, give any such exhibition or performance taxable at a higher rate than the exhibition or performance authorized by the Commissioner of Revenue upon the statement filed, shall pay a State license tax of fifty per cent greater than the tax hereinbefore prescribed, to be assessed and collected either by the Commissioner of Revenue or by his division deputy.

Counties, cities and towns may levy one-half of State tax; no parade tax may be levied.

(i) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of one-half of that levied by the State, but shall not levy a parade tax.

SEC. 107. *Amusements—Carnival Companies, etc.*

Tax on carnival companies, etc.

Description.

Every person, firm, or corporation engaged in the business of a carnival company or a show of like kind, moving pictures and vaudeville shows, museums and menageries, merry-go-rounds, ferris wheels, riding devices, and other like amusements and enterprises, conducted for profit, under the same general management; or an aggregate of shows, amusements, eating places, riding devices, or any of them operating together on the same lot or contiguous lots or streets, traveling from place to place, whether owned and actually operated by separate persons, firms, or corporations or not, filling week-stand engagements, or giving week-stand exhibitions, under canvas or not, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or amusements, and shall pay for such license for each week, or part of a week, the following tax:

Tax per week graduated according to number of attractions.

Consisting of not more than two distinct attractions,	
per week or part thereof	\$200.00
Consisting of more than two and not more than five distinct attractions, per week or part thereof.....	\$300.00

Consisting of more than five distinct attractions, per
 week or part thereof \$400.00

Provided, that when a person, firm, or corporation exhibits only riding devices which are not a part of, nor used in connection with, any carnival company the tax shall be ten dollars (\$10.00) per week for each such riding device and no additional tax shall be levied by counties, cities and towns under this proviso.

Riding devices only, \$10 per week each.

(a) This section shall not repeal any local act prohibiting any of the shows, exhibitions, or performances mentioned in this section, or to limit the authority of the board of county commissioners of any county, or the board of aldermen or other governing body of any city or town, in prohibiting such shows, exhibitions, or performances.

Local acts prohibiting such companies unaffected.

If the Commissioner of Revenue shall issue a State license for any such show, exhibition, or performance in any county or municipality having a local statute prohibiting the same, then the said State license shall not authorize such show, exhibition, or performance to be held in such county or municipality, but the Commissioner of Revenue shall refund, upon proper application, the tax paid for such State license.

Refund of tax where performance is prohibited.

(b) No person, firm, or corporation, nor any aggregation of same, giving such shows, exhibitions, or performances, shall be relieved from the payment of the tax levied in this or pursuant to this section or any part thereof, for the benefit of the State, by reason of the donation or appropriation of the whole or any part of the proceeds arising from such shows, exhibitions, or performances, to any religious, charitable, educational, or other cause whatsoever. It being the intent and purpose of this section that every person, firm, or corporation, or aggregation of same, who is engaged in the giving of such shows, exhibitions, performances, or amusements, whether the whole or a part of the proceeds are for charitable, benevolent, educational, or other purposes whatsoever, shall pay the State license taxes provided for in this section.

Performances not relieved of tax even where proceeds are for religious, charitable or educational purposes.

(c) Section four thousand nine hundred and forty-four (4944) of the Consolidated Statutes shall not be applicable to any person, firm, or corporation engaged in any business enumerated in this section, but such business enumerated in this section, exhibiting within the grounds of any regular organized agricultural fair association during the regular annual fair of such association for any part of the week of a fair of such association, shall pay a license tax of one-third of the tax enumerated in this section.

Application of C. S. 4944.

Companies operating within grounds or agricultural fairs taxable with one-third of amount.

Counties, cities
and towns may tax.

(d) Counties may levy and collect the same license tax as the State, and cities and towns may levy a license tax not in excess of the aggregate amount levied by State and county.

SEC. 108. *Amusements—Certain Exhibitions, Performances, and Entertainments Exempt from License Tax.*

Certain perform-
ances for chari-
table and other
purposes exempt
from tax.

All exhibitions, performances and entertainments, except as in this article expressly mentioned as not exempt, given for the sole and exclusive benefit of religious, charitable, benevolent, or educational purposes, shall be exempt from State license tax: *Provided, however*, that when operas, chautauquas, star courses, or theatrical troupes, such as usually appear in licensed halls, tents, or theaters, are employed by or for charitable, religious, benevolent, or educational purposes, then the State license tax shall be the same as that imposed on traveling theatrical companies performing in unlicensed rooms, halls, or tents.

SEC. 109. *Attorneys at Law and Other Professions.*

Tax on attorneys
and other pro-
fessions.

Every practicing attorney at law, practicing physician, veterinary surgeon, osteopath, chiropractor, chiropodist, dentist, oculist, optician, optometrist, any person practicing any professional art of healing for a fee or reward, civil engineer, electrical engineer, mining engineer, mechanical engineer, architect and landscape architect, certified public accountant, public accountant other than certified public accountant, photographer, canvasser for any photographer, agent of a photographer in transmitting pictures or photographs to be copied, enlarged or colored (including all persons enumerated in this section employed by the State, county, municipality, a corporation, firm, or individual), shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business or profession, or the doing of the act named, and shall pay for such license twenty-five dollars (\$25.00).

Tax of \$25.

One-half tax
where last year's
receipts did not
exceed \$1,000.

(a) Only one-half of the tax levied in this section shall be collected from those persons whose receipts from the business or professions for the preceding year did not exceed one thousand dollars (\$1,000.00).

Counties, cities
and towns may not
tax. State tax good
anywhere in State.

(b) Counties, cities, or towns shall not levy any license tax on the business or professions taxed under this section; and the State-wide license herein provided for shall privilege the licensee to engage in such business or profession in every county, city, or town in this State.

SEC. 109½. *Detectives.*

Every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in business as a detective, or what is ordinarily known as "secret service work," or who is engaged in the business of soliciting such business, shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business, and shall pay for such license a tax of twenty-five dollars (\$25.00): *Provided*, any such person regularly employed by United States Government, any State or political subdivision of any state, shall not be required to pay license herein provided for.

Tax on detectives.

Tax of \$25.

Government employees excepted.

SEC. 110. *Real Estate Agents, Rent-Collecting Agents, Real Estate Loan Brokers.*

Every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in the business of selling or offering for sale, buying or offering to buy, negotiating the purchase, sale, or exchange of real estate; or who is engaged in the business of leasing or offering to lease, renting or offering to rent, or of collecting any rents as agent for another for compensation; or who is engaged in the business of soliciting and/or negotiating loans on real estate as agent for another for a commission, brokerage and/or other compensation, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of twenty-five dollars (\$25.00).

Tax on real estate agents, etc.

Tax of \$25.

(a) This section shall not apply to sales for foreclosure of liens or sales made by order of court.

Foreclosure and judicial sales excepted.

(b) No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not tax; cities and towns may.

SEC. 111. *Real Estate Auction Sales.*

(a) Every person, firm, or corporation engaged in the business of conducting auction sales of real estate for a profit or compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license a tax of fifty dollars (\$50.00).

Tax on real estate auction sales.

Tax of \$50.

(b) In addition to the annual State license tax of fifty dollars (\$50.00) levied in this section, such person, firm, or corporation shall pay to the Commissioner of Revenue one dollar (\$1.00) for each one thousand dollars (\$1,000.00) or fraction thereof of total gross sales made in any one day.

Plus \$1 for each \$1,000 of gross sales.

Verified state-
ment of sales.

Foreclosure and
judicial sales
excepted.

Failure to file
statement imposes
fine and double tax.

Counties, cities and
towns may tax.

The payment of said additional tax to be made to the Commissioner of Revenue on or before thirty (30) days succeeding the said sale or sales; and such payment shall be accompanied by a verified statement of each day's sales made subsequent to the previous report.

(c) This section shall not apply to sales for foreclosure of liens or sales made by order of court.

(d) Any such person, firm, or corporation failing, refusing, or neglecting to transmit such verified statement of sales on or before the date as provided for in sub-section (a) of this section, and to pay the tax therein levied, shall be guilty of a misdemeanor, and in addition to double the tax due, shall be fined not less than one hundred dollars (\$100.00) and/or imprisoned in the discretion of the court.

(e) Counties, cities, and towns in which the auction sale is held may levy a license tax on the business taxed under this section not in excess of that levied by the State in sub-section (a) of this section.

SEC. 112. *Coal and Coke Dealers.*

Tax on coal and
coke dealers.

(a) Every person, firm, or corporation, either as agent or principal, engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall apply for and procure from the Revenue Commissioner a State license, and pay for such license the sum of seventy-five dollars (\$75.00).

Wholesalers, \$75.

Provided, that if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license tax provided in this section.

Retailers.

(b) Every person, firm, or corporation engaged in and conducting the business of selling coal or coke at retail shall apply for and procure from the Commissioner of Revenue a State license and shall pay for such license a tax for each city or town in which such coal or coke is sold or delivered, as follows:

Tax graduated
according to
population.

In cities or towns of less than 2,500 population \$10.00

In cities or towns of 2,500 and less than 10,000
population \$25.00

In cities or towns of 10,000 population and over \$75.00

Counties may not
tax; cities and
towns may.

(c) No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 113. *Collecting Agencies.*

Tax on collecting
agencies.

Every person, firm, or corporation engaged in the business of collecting for a profit, claims, accounts, bills, notes, or other money obligations for others, and of rendering an account for same, shall be deemed a collection agency, and shall

apply for and receive from the Commissioner of Revenue a State license for the privilege of engaging in such business, and pay for such license a tax of fifty dollars (\$50.00).

(a) This section shall not apply to a regularly licensed practicing attorney-at-law.

(b) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Tax of \$50.

Attorneys
excepted.

Counties may not
tax; cities and
towns may.

SEC. 114. *Undertakers, Embalmers, and Retail Dealers in Coffins.*

Every person, firm, or corporation engaged in the business of burying and/or embalming the dead, or in the retail of coffins, shall apply for and procure from the Revenue Commissioner a State license for transacting such business within this State, and shall pay for such license the following tax:

In cities or towns of less than 500 population	\$10.00
In cities or towns of 500 and less than 5,000 population	\$25.00
In cities or towns of 5,000 and less than 10,000 population	\$40.00
In cities or towns of 10,000 and less than 15,000 population	\$50.00
In cities or towns of 15,000 and less than 25,000 population	\$75.00
In cities or towns of 25,000 population or over	\$100.00

Tax on under-
takers, etc.

Tax graduated
according to
population.

1. This section shall not apply to a cabinet-maker (who is not an undertaker) who makes coffins to order.

Cabinet-makers
excepted.

No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not
tax; cities and
towns may.

SEC. 115. *Dealers in Horses and Mules.*

(a) Any person, firm, or corporation engaged in the business of buying and selling horses and/or mules, and who continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for conducting such business, and pay for such license a tax of twenty-five dollars (\$25.00), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased, an additional tax of ten dollars (\$10.00) per car shall be paid semi-annually to the Commissioner of Revenue.

Tax on dealers
in horses and mules.

Tax of \$25 for one
carload for
residents.

\$10 for each
additional carload.

(b) Every person, firm, or corporation engaged in the business of buying and selling horses and/or mules, who or which has not continuously for the last three years listed a poll or property for taxation in this State, shall apply for and procure from the Commissioner of Revenue a State license for

Tax on non-
resident dealers.

Tax of \$100 for first carload and \$20 for each additional carload.

Carload deemed to be 25 animals.

Larger number taxed at 40¢ and 80¢ per head additional.

Tax applicable to all purchases.

Dealers' records to be kept and checked.

Separate license for each place of business; State-wide license obtainable at \$250.

Tax inapplicable to dealers in own stock raised in State.

Failure to pay license made misdemeanor.

Punishment.

Counties, cities and towns may tax.

conducting such business, and pay for such license a tax of one hundred dollars (\$100.00), which amount of tax, however, shall only be for the privilege of buying and/or selling one carload, and for each additional carload purchased an additional tax of twenty dollars (\$20.00) per car shall be paid semi-annually to the Commissioner of Revenue.

(c) For the purpose of computing this tax, twenty-five horses and/or mules shall be considered a carload, and for cars containing more than this number the tax shall be forty cents per head for such horses and/or mules purchased under sub-section (a) of this section, and eighty cents per head for such horses and/or mules purchased under sub-section (b) of this section.

(d) The tax imposed in this section shall apply to all purchases by such dealers, whether shipped into this State by railroad or brought in otherwise.

(e) Every person, firm, or corporation engaged in the business described in this section shall keep a full, true, and accurate record of all sales, invoices, and freight bills covering such purchases and sales of all horses and/or mules, until such sales, invoices, and freight bills have been checked by a deputy commissioner of revenue.

(f) A separate license shall be required for each county and for each place in each county where a separate place of business is maintained: *Provided, however*, any such person, firm, or corporation engaging in such business described in this section in more than one place or county in this State may, upon the payment of two hundred and fifty dollars (\$250.00) to the Commissioner of Revenue, procure a State-wide license, good in any county of the State, and shall also pay the tax herein provided for each carload.

(g) This section shall not apply to persons dealing solely and exclusively in horses and/or mules of their own raising, if such horses and/or mules were raised in this State.

(h) Any person, firm, or corporation required to procure from the Commissioner of Revenue a license under this section, who shall sell or offer for sale, by principal or agent, any horse and/or mule without having obtained such license, or shall fail, neglect, or refuse to pay the taxes specified in this section when due and payable, shall, in addition to other penalties imposed by this act, be deemed guilty of a misdemeanor, and upon conviction shall be fined one hundred dollars (\$100.00) and/or imprisoned not less than thirty days in the discretion of the court.

(i) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 116. *Phrenologists.*

Any person engaged in the practice of phrenology for compensation shall procure from the Commissioner of Revenue a State license for engaging in such practice, and shall pay for same a tax of one hundred dollars (\$100.00) for each county in which such person does business.

Tax on phrenologists, \$100

Counties, cities, and towns may levy any license tax on the business taxed in this section.

Counties, cities and towns may tax

SEC. 117. *Bicycle Dealers.*

Any person, firm, or corporation engaged in the business of buying and/or selling bicycles, supplies and accessories shall apply for and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay a tax for such license as follows:

Tax on bicycle dealers.

In cities or towns of less than 10,000 population .. \$10.00

Tax graduated according to population.

In cities or towns of 10,000 and less than 20,000 population .. \$20.00

In cities or towns of 20,000 population or more .. \$25.00

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not tax; cities and towns may.

SEC. 118. *Pawnbrokers.*

Every person, firm, or corporation engaged in and conducting the business of lending or advancing money or other things of value for a profit, and taking as a pledge for such loan specific articles of personal property, to be forfeited if payment is not made within a definite time, shall be deemed a pawnbroker, and shall pay for the privilege of transacting such business an annual license tax of two hundred and fifty dollars (\$250.00).

Tax on pawnbrokers.

Definition.

Tax of \$250.

(b) Before such pawnbroker shall receive any article or thing of value from any person or persons, on which a loan or advance is made, he shall issue a duplicate ticket, one to be delivered to the owner of said personal property and the other to be attached to the article, and said ticket shall have an identifying number on the one side together with the date at the expiration of which the pledger forfeits his right to redeem, and on the other a full and complete copy of this sub-section; but such pawnbroker may, after the pledger has forfeited his right to redeem the specific property pledged, sell the same at public auction, deducting from the proceeds of sale the money or fair value of the thing advanced, the interest accrued, and the cost of making sale, and shall pay the surplus remaining to the pledger.

Duplicate tickets required, one to contain copy of this sub-section.

Sale of article at public auction and payment of surplus to owner.

Failure to obtain license made misdemeanor.

Punishment.

Counties, cities and towns may license.

(c) Any person, firm, or corporation transacting the business of pawnbroker without a license as provided in this section, or violating any of the provisions of this section, shall be guilty of a misdemeanor and fined not less than fifty dollars (\$50.00), nor more than five hundred dollars (\$500.00).

(d) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 119. Cash Registers, Adding Machines, Typewriters, Refrigerating Machines, Washing Machines, etc.

Tax on cash registers, refrigerating machines, etc.

Every person, firm, or corporation engaged in the business of selling and/or delivering, and/or renting, either as agent or principal, cash registers, typewriters, adding or bookkeeping machines, billing machines, check protectors or protectographs, Kelvinators, Frigidaires, or other refrigerating machines, lighting systems, washing machines, mechanically or electrically operated burglar alarms, or automatic sprinklers, addressograph machines, multigraph and other duplicating machines, vacuum cleaners, mechanically or electrically operated oil burners and coal stokers, card punching, assorting and tabulating machinery, shall apply for and procure from the Commissioner of Revenue a State license for the transaction of such business in this State, and shall pay for such license a tax of one hundred dollars (\$100.00) as a State-wide license for selling and/or renting any or all of the articles enumerated in this section, and an additional tax of one per cent of the gross sales or rental prices of all of such articles enumerated in this section. Reports shall be made to the Commissioner of Revenue within the first ten days of each month, covering all such sales made within the previous month, and the additional gross sales tax herein levied shall be paid monthly at the time such reports are made. The percentage tax on sale of articles mentioned in this section shall not apply to sales to dealers for resale. The term "automatic sprinkler" as used herein shall not be construed to include those handling only parts for automatic sprinklers and who have paid a license tax under another section of this act.

Tax of \$100.

Plus 1% on gross sales or rentals.

Monthly reports on sales.

"Automatic sprinklers" defined.

Sub-distributors not taxable.

Agents liable where distributor fails to pay tax.

(a) No additional license shall be required of any agent or sub-distributor of a dealer or distributor who has paid the license tax herein imposed and who also pays the additional tax of one per cent on gross sales.

(b) If such distributor, whether located within or without the State, fails, neglects or refuses to apply for and procure the State-wide license herein provided for, then and in that event the sub-dealer, sub-distributor, or any agent selling any of the articles enumerated in this section, or instructing in

the use of, or servicing or repairing any of the above mentioned articles, shall pay the license and gross receipts tax provided for in this section.

(c) Counties, cities and towns shall not levy a license tax on the business taxed in this section.

Counties, cities and towns may not levy tax.

SEC. 120. *Sewing Machines.*

(a) Every person, firm, or corporation engaged in the business of selling sewing machines within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business and shall pay for such license a tax of two hundred and fifty dollars (\$250.00) per annum for each such make of machines sold or offered for sale.

Tax on sewing machine dealers.

(b) In addition to the annual license tax imposed in sub-section (a) of this section, such person, firm, or corporation engaged in the business taxed under this section shall pay a tax of one per cent on the total receipts during the preceding year from the sale, lease, or exchange of sewing machines and/or accessories within the State, which said tax shall be paid to the Commissioner of Revenue at the time of, or just prior to, securing the annual license tax provided for in sub-section (a) of this section.

Tax of \$250 for each make.

Additional tax of 1% on gross receipts.

(c) At the time of making application for the State-wide annual license provided for in sub-section (a) of this section, the applicant shall submit to the Commissioner of Revenue a statement under oath, showing gross receipts of the applicant from the sale, lease, or exchange of sewing machines and/or accessories for the year next preceding the first day of June in which such application is made. The Commissioner of Revenue may require an itemized statement and the production of the books and papers of such applicant, and make such investigation as he may deem proper, and after making such investigation and ascertaining the gross receipts from such sales, leases, and exchanges, shall collect the tax upon the gross receipts so found.

Report of previous year's business.

(d) Any person, firm, or corporation obtaining a license under the foregoing sections may employ agents and secure a duplicate copy of such license for each such agent by paying a tax of ten dollars (\$10.00) to the Commissioner of Revenue. Each such duplicate license so issued shall contain the name of the agent to whom it is issued, shall not be transferable, and shall license the licensee to sell or offer for sale only the sewing machine sold by the holder of the original license.

Duplicate license for each agent at \$10.

(e) Any merchant or dealer who shall purchase sewing machines from a manufacturer or a dealer who has paid the license and gross sales tax provided for in this section may

Dealer not taxable where manufacturer has paid both taxes.

Only duplicate license required.

Tax on second-hand dealers.

Violation of section imposes double tax.

sell such sewing machines without paying a gross sales tax or the annual State-wide license tax provided for in sections (a) and (b), but shall procure the duplicate license provided for in section (d) of this section: *Provided*, that the tax imposed by this sub-section shall be the only tax required to be paid by dealers in second-hand sewing machines exclusively.

(f) Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties imposed in this act, pay an additional tax of double the State-wide annual license, the gross sales and the duplicate tax imposed in this section.

Counties may levy \$5 tax for each agent therein.

(g) No county shall levy a license tax on the business taxed under this section, except that the county may levy a license tax not in excess of five dollars (\$5.00) on each agent in a county who holds a duplicate license provided for in this section.

Cities and towns may not tax.

Cities and towns shall not levy a license tax on the business taxed under this section.

SEC. 121. *Peddlers.*

Tax on peddlers.

Definition.

(a) Any person, firm, or corporation who or which shall carry from place to place any goods, wares or merchandise, and offer to sell or barter the same, or actually sells or barter the same to other than merchants, dealers, or those regularly engaged in the mercantile business, shall be deemed a peddler, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

Tax graduated upon method of travel.

Peddler, on foot, for each county.....	\$25.00
Peddler, with horse or other animal, and with or without vehicle, each county, for each vehicle.....	\$75.00
Peddler, with vehicle propelled by motor or other mechanical power, for each county, for each vehicle...	\$100.00

Peddlers further defined.

(b) Every person, firm, or corporation who or which shall carry from place to place any goods, wares, or merchandise and offer to sell or barter the same, or who actually sells or barter the same, and who or whose employer has not paid property or ad valorem tax to any county in this State, shall be deemed a peddler, and shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the tax levied in sub-section (a) of this section.

Peddlers of medicines and toilet articles taxed \$100 per county.

(c) Every person, firm, or corporation who or which shall carry from place to place, for sale or exchange, any patent, proprietary, or domestic medicines, salves, liniments or compounds of a similar kind, or any spices, extracts, or toilet

articles, or articles of like kind, shall apply for in advance and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay for such license a tax of one hundred dollars (\$100.00) for each county in which such business shall be transacted or carried on.

(d) Every itinerant salesman or merchant who shall expose for sale, either on the street or in a house rented temporarily for that purpose, any goods, wares, or merchandise, bankrupt stock, or fire stock, not being a regular merchant in such county, shall apply for in advance and procure a State license from the Commissioner of Revenue for the privilege of transacting such business, and shall pay for such license a tax of one hundred dollars (\$100.00) in each county in which he shall conduct or carry on such business.

Itinerant salesmen taxed at \$100 per county.

(e) All persons who do not keep a regular place of business, open at all times in regular business hours and at the same place, who are engaged in the business of offering for sale any goods, wares, or merchandise to other than merchants or dealers or those regularly engaged in mercantile business, and all persons who keep a regular place of business, open at all times in regular business hours and at the same place, but who, elsewhere than at such regular place of business, personally or through their agents, offer for sale or sell, and at the time of such offering for sale, deliver goods, wares, and merchandise to other than merchants, dealers, or those regularly engaged in the mercantile business, shall be taxed under this section.

Certain other merchants coming under provisions of section.

(f) The provisions of this section shall not apply to any person, firm, or corporation who sells or offers for sale books, periodicals, printed music, ice, coal, wood for fuel, fish, beef, mutton, pork, vegetables, fruits, bread, cakes, pies, products of the dairy or farm produced in this State or articles of their own individual manufacture made in this State, but shall apply to medicines, drugs, or articles assembled, and to persons who are non-residents of the State.

Vendors of certain articles excepted.

(g) The Board of County Commissioners of any county in this State, upon proper application, may exempt from the provisions of this section Confederate soldiers, disabled veterans of the Spanish-American War, disabled soldiers of the World War, who have been bona fide residents of this State for twelve or more months continuously, and the blind who have been bona fide residents of this State for twelve or more months continuously, widows with dependent children; and when so exempted, the Board of County Commissioners shall furnish such person or persons with a certificate of exemption, and such certificate shall entitle the holder thereof

Counties may except certain soldiers and blind persons and widows.

Certificate of exemption to be furnished.

to peddle within the limits of such county without payment of any license tax to the State.

(h) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State. But the Board of County Commissioners of any county may levy a license tax on the business taxed in this section not in excess of that levied by the State for each unincorporated town or village in the county with a population of one thousand or more within a radius of one mile in which such business is engaged in.

No county, city, or town shall levy any license tax under this section upon the persons so exempted in this section, nor upon drummers selling by wholesale.

SEC. 121½. *Peddlers of Fruits and Vegetables.*

(a) Any person, firm, or corporation who or which shall carry on the business of selling or offering for sale fresh fish, fresh fruits and/or vegetables, and who or which does not maintain a permanent place of business in this State, shall apply for in advance and procure from the Commissioner of Revenue a State license for each truck operated, and shall pay for such license a tax of fifty dollars (\$50.00).

(b) This section shall not apply to those persons, firms, or corporations selling or offering for sale fruits and/or vegetables, if such fruits and/or vegetables are grown in this State, or the fresh fish taken in the waters of the State.

(c) Cities and towns may levy a license tax on the businesses taxed in this section not in excess of that levied by the State. No county may levy any license tax under this section.

(d) Any person, firm, or corporation violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned in the discretion of the court: *Provided*, the fine shall not be less than twenty (20%) per cent of the tax in addition to the tax and costs.

(e) These license taxes are not to be prorated and are not transferable.

SEC. 122. *Contractors and Construction Companies.*

(a) Every person, firm, or corporation who, for a fixed price, commission, fee, or wage, offers or bids to construct within the State of North Carolina any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading or other improvement or structure, or any part thereof, the cost of which exceeds the

Counties, cities and towns may levy tax.

Tax for each town or village.

No tax on persons exempt, including wholesale drummers.

Tax on peddlers of fruits and vegetables.

Tax of \$50 on each truck.

Tax inapplicable to vendors of own produce or native fish.

Counties may not tax; cities and towns may.

Penalty for violation of section.

Taxes not proratable or transferable.

Tax on contractors and construction companies.

Definition.

sum of ten thousand dollars (\$10,000), shall apply for and obtain from the Commissioner of Revenue an annual State-wide license and shall pay for such license a tax of one hundred dollars (\$100.00) at the time of or prior to offering or submitting any bid on any of the above enumerated projects.

Cost must exceed \$10,000.

Tax of \$100.

(b) In addition to the tax levied in sub-section (a) of this section, every person, firm, or corporation who, for a fixed price, commission, fee, or wage, undertakes or executes a contract for the construction, or who superintends the construction of any of the above enumerated projects, shall before or at the time of entering into such projects and/or before undertaking the construction or superintending of such contract, apply for and procure from the Commissioner of Revenue, a State-wide license, and shall pay for such license the following tax:

Additional tax based on cost of work.

When the total contract price or estimated cost of such project is over:

Table of taxes according to cost of work.

\$ 10,000 and not more than \$ 50,000.....	\$ 100.00
\$ 50,000 and not more than \$ 100,000.....	250.00
\$ 100,000 and not more than \$ 250,000.....	350.00
\$ 250,000 and not more than \$ 500,000.....	600.00
\$ 500,000 and not more than \$ 750,000.....	800.00
\$ 750,000 and not more than \$1,000,000.....	1,000.00
\$1,000,000	1,250.00

(c) The application for license under sub-section (b) of this section shall be made to the Commissioner of Revenue and shall be accompanied by the affidavit of the applicant, stating the contract price, if known, and if the contract price is not known, his estimate of the entire cost of the said improvement or structure, and if the applicant proposes to construct only a part of said improvement or structure, the contract price, if known, or his estimated cost of the part of the project he proposes to superintend or construct.

Application to set forth estimated cost.

In the event the construction of any of the above mentioned improvements or structures shall be divided and let under two or more contracts to the same person, firm, or corporation, the several contracts shall be considered as one contract for the purpose of this act, and the Commissioner of Revenue shall collect from such person, firm, or corporation the license tax herein imposed as if only one contract had been entered into for the entire improvement or structure.

Sub-contracts considered together as one.

(d) In the event any person, firm, or corporation has procured a license in one of the lower classes provided for in sub-section (b) of this section, and constructs or undertakes to construct or to superintend any of the above mentioned improvements or structures or parts thereof, the completed cost

Issuance of new license where cost exceeds estimate.

of which is greater than that covered by the license already secured, application shall be made to the Commissioner of Revenue accompanied by the license certificate held by the applicant, which shall be surrendered to the Commissioner of Revenue, and upon paying the difference between the cost of the license surrendered and the price of the license applied for, the Commissioner of Revenue shall issue to the applicant the annual State-wide license applied for, showing thereon that it was issued on the surrender of the former license, and payment of the additional tax.

No tax on employees of sub-contractors of those who have paid tax.

(e) No employee or sub-contractor of any person, firm, or corporation, who or which has paid the tax herein provided for, shall be required to pay the license tax provided for in this section while so employed by such person, firm, or corporation.

Counties may not tax; cities and towns may levy fee for permits and inspections.

(f) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax as a fee for a builder's permit or otherwise not in excess of ten dollars (\$10.00) when the license provided for under this section has been paid: *Provided*, that this subsection shall not be construed to prevent the collection of building, electrical, and plumbing inspection charges by municipalities to cover the actual cost of said inspections.

SEC. 123. *Mercantile Agencies.*

Definition and tax on mercantile agencies.

Every person, firm, or corporation engaged in the regular business of reporting the financial standing of persons, firms, or corporations for compensation shall be deemed a mercantile agency, and shall apply for and procure from the Commissioner of Revenue a State-wide license for the privilege of transacting such business within this State, and shall pay for such license a tax of two hundred and fifty dollars (\$250.00), the said tax to be paid by the principal office in the State, and if no such principal office in this State, then by the agent of such mercantile agency operating in this State.

Tax of \$250.

Penalty for violation.

(a) Any person representing any mercantile agency, which has failed to pay the license tax provided for in this section, shall be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

Counties, cities and towns may not tax.

(b) Counties, cities, or towns shall not levy any license tax under this section.

SEC. 124. *Gypsies and Fortune Tellers.*

Tax on gypsies and fortune tellers.

(a) Every company of gypsies or strolling bands of persons, living in wagons, tents, or otherwise, who or any of whom trade horses, mules, or other thing of value, or receive reward for telling or pretending to tell fortunes, shall apply

for in advance and procure from the Commissioner of Revenue a State license for the privilege of transacting such things, and shall pay for such license a tax of five hundred dollars (\$500.00) in each county in which they offer to trade horses, mules, or other things of value, or to practice the telling of fortunes or any of their crafts. The amount of such license tax shall be recoverable out of any property belonging to any member of such company.

Tax of \$500 per county.

Tax recoverable out of property.

(b) Any person or persons, other than those mentioned in sub-section (a) of this section, receiving rewards for pretending to tell and/or telling fortunes, practicing the art of palmistry, clairvoyance and other crafts of a similar kind, shall apply for in advance and procure from the Commissioner of Revenue a State license for the privilege of practicing such arts or crafts, and shall pay for such license a tax of two hundred dollars (\$200.00) for each county in which they offer to practice their profession or craft.

Tax on palmists, etc., \$200 per county.

(c) Any county, city, or town may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Counties, cities and towns may tax.

SEC. 125. *Lightning Rod Agents.*

(a) No manufacturer or dealer, whether person, firm, or corporation, shall sell, or offer for sale, in this State any brand of lightning rod, and no agent of such manufacturer or dealer shall sell, or offer for sale, or erect any brand of lightning rod until such brand has been submitted to and approved by the Insurance Commissioner and a license granted for its sale in this State. The fee for such license, including seal, shall be fifty dollars.

Tax on lightning rod agents.

Commissioner must approve brand.

Tax, \$50.

(b) Upon written notice from any manufacturer or dealer licensed under the preceding sub-section of the appointment of a suitable person to act as his agent in this State, and upon filing an application for license upon the prescribed form, the Insurance Commissioner may, if he is satisfied as to the reputation and moral character of such applicant, issue him a license as general agent of such manufacturer or dealer. Said license shall set forth the brand of lightning rod licensed to be sold, and the fee for such license, including seal, shall be fifty dollars.

Tax on manufacturer's agent, \$50.

(c) Such general agent may appoint local agents to represent him in any county in the State by paying to the Insurance Commissioner a fee of ten dollars (\$10.00) for each such county. Upon filing application for license of such local agent on a prescribed form and paying a fee of three dollars (\$3.00) for each county in which said applicant is to operate, the Insurance Commissioner may, if he is satisfied that such appli-

Tax on local agents, \$10 per county.

Tax of \$3 for each agent.

cant is of good repute and moral character, and is a suitable person to act in such capacity, issue him a license to sell and erect any brand of lightning rod approved for sale by the general agent in such county applied for.

Tax of 80c on \$100 of gross sales.

Sworn statement required.

(d) Each general agent shall submit to the Insurance Commissioner semi-annually, on January thirty-first and July thirty-first, upon prescribed forms, a sworn statement of gross receipts from the sale of lightning rods in this State during the preceding six months, and pay a tax thereon of eighty (80) cents on each one hundred dollars (\$100.00), such returns to be accompanied by an itemized list showing each sale, the county in which sold, and the agent making the sale.

Counties, cities and towns may levy tax of \$20.

(e) No county, city, or town shall levy a license or privilege tax exceeding twenty dollars (\$20.00) on any dealer having a general office or selling from a receiving point.

Licenses not transferable and are revocable.

(f) Licenses issued under this section are not transferable, are valid for only one person, and revocable by the Insurance Commissioner for good cause after a hearing.

Agents to exhibit license upon proper demand.

(g) Every agent licensed under this section shall, upon demand, exhibit his license to any officer of the law or citizen, and any person, firm, or corporation acting without a license or selling or offering for sale any brand of lightning rod not approved by the Insurance Commissioner, or otherwise violating any of the provisions of this act, shall be punished by a fine of not more than two hundred dollars (\$200.00) and/or six months imprisonment for each offense.

Violation of section made misdemeanor.

SEC. 126. *Hotels.*

Tax on hotels and boarding houses.

Every person, firm, or corporation engaged in the operation of any hotel or boarding house in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

American plan.

(a) For hotels or boarding houses operating on the American plan for rooms in which rates per day are:

Tax based on rates charged.

	Per Room
One dollar and less than two dollars.....	\$.50
Two dollars and less than three dollars.....	.75
Three dollars and less than four dollars and fifty cents ...	1.50
Four dollars and fifty cents and less than six dollars.....	3.50
Six dollars and less than seven dollars and fifty cents	4.50
Seven dollars and fifty cents and less than fifteen dollars	5.00
Over fifteen dollars	6.00

(b) For hotels or boarding houses operating on the Euro-
pean plan for rooms in which the rates per day are:

	Per Room
One dollar and less than two dollars	\$1.00
Two dollars and less than three dollars	2.50
Three dollars and less than four dollars and fifty cents	4.00
Four dollars and fifty cents and less than six dollars	5.00
Six dollars and less than seven dollars and fifty cents	6.00
Seven dollars and fifty cents and less than ten dollars	7.00
Over ten dollars	8.00

Same basis for
European plan.

(c) The office, dining room, one parlor, kitchen and two
other rooms shall not be counted when calculating the number
of rooms in the hotel or boarding house.

Certain rooms
excepted.

(d) Only one-half of the tax levied in this section shall be
levied or collected from resort hotels and boarding houses
which are open for only six months or less in the year.

Resort hotels at
half rate.

(e) The tax provided for in this section shall apply whether
the charges are made at daily, weekly, or monthly rates, but
shall not apply to boarding house charging less than twelve
dollars per week.

Boarding houses
charging less than
\$12 weekly
excepted.

(f) Counties shall not levy any license tax on the busi-
ness taxed under this section, but cities and towns may levy
a license tax not in excess of one-half of the amount levied
by the State.

Counties may not
tax; cities and
towns may.

SEC. 127. *Restaurants.*

Every person, firm, or corporation engaged in the business
of operating a restaurant, cafe, cafeteria, hotel with dining
service on the European plan, drug store, or other place where
prepared food is sold, shall apply for and procure from the
Commissioner of Revenue a State license for the privilege of
transacting such business, and shall pay for such license the
following tax:

Tax on restaurants.

The tax for such license shall be based on the number of
persons provided for with chairs, stools, or benches, and shall
be one dollar per person, with a minimum tax of five dollars.

Tax graduated
upon number of
persons accom-
modated.

(a) All other stands or places where prepared food is sold
as a business, and drug stores, service stations, and other
stands or places where prepared sandwiches only are served
shall pay a tax of \$5.00.

Tax on other food
places, \$5.

(b) Counties shall not levy any license tax on the business
taxed under this section, but cities and towns may levy a
license tax not in excess of that levied by the State.

Counties may not
tax; cities and
towns may.

SEC. 128. *Cotton Compresses.*

Tax on cotton
compresses,
\$250 each.

Every person, firm, or corporation engaged in the business of compressing cotton shall pay an annual license tax of two hundred and fifty dollars (\$250.00) on each and every compress.

Counties may not
tax; cities and
towns may.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 129. *Billiard and Pool Tables, and Bowling Alleys.*

Tax on pool rooms
and bowling alleys.

Every person, firm, or corporation who shall rent, maintain, own a building wherein there is a table or tables at which billiards or pool is played, or bowling alley or alleys of like kind, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such business, and shall pay for such license a tax of twenty-five dollars (\$25.00) for each table or alley kept or operated.

Tax of \$25 for
each table or alley.

Certain fraternal
organizations
excepted.

(a) This section shall not apply to fraternal organizations having a national charter, American Legion Posts, Young Men's Christian Associations, and Young Women's Christian Associations.

No license issued to
such business out-
side corporate
limits without
approval of Com-
missioners of
County affected.

(b) The Commissioner of Revenue shall not issue a license under this section to any person, firm, or corporation to maintain a billiard or pool table or bowling alley outside of the corporate limits of incorporated cities or towns, except with the approval of the Board of County Commissioners of the county for which the application is made, and all applications for such licenses are hereby required to be filed with such Board of County Commissioners at least seven days before being acted upon, and notice thereof published in some newspaper published in the county once a week for two weeks, or if no newspaper is published in such county, then posted at the courthouse door and three other public and conspicuous places in the community where the license is to be exercised for two weeks prior to the action of the Board of County Commissioners thereon.

Publication of
application.

Local governing
bodies may prohibit
such business.

(c) If the Commissioner of Revenue shall have issued any such State license to any person, firm, or corporation to operate any billiard or pool tables, bowling alley or alleys in any city or town, the Board of Aldermen or other governing body of such city or town shall have the right at any time, and notwithstanding the issuance of such State license, to prohibit any billiard or pool tables, bowling alleys, or alleys of like kind within its limits, unless otherwise provided in its charter; and in the event any city or town shall exercise the right to prohibit the keeping and operation of such billiard or pool tables, bowling alley or alleys of like kind, the Commissioner

of Revenue shall refund the proportion of the tax thereof during the time which the right is not allowed to be exercised bears to the time for which the tax is paid.

Refund of taxes to those prohibited.

(d) Counties may levy a license tax on the business taxed under this section upon such billiard or pool tables, bowling alleys as are located outside of incorporated cities or towns, and cities and towns may levy a license tax upon such are within the city limits, but in neither case shall the license tax so levied be in excess of twice the tax levied by the State.

Counties may tax those outside corporate limits; cities and towns those within.

SEC. 130. *Slot Machines and Slot Locks.*

Every person, firm, or corporation engaged in operating within this State any slot machines wherein is kept any article to be purchased by depositing any coin or thing of value and for which may be had any article of merchandise, or any machine wherein may be seen any picture or heard any music by depositing therein coin or thing of value, or any slot weighing machine, or any machine for making stencils by the use of contrivances operated by depositing in the machine any coin or thing of value, or any lock operated by slot wherein money or thing of value is to be deposited, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating each and every such machine, and shall pay for the same for each county where set up and operated the following tax:

Tax on slot machines, etc.

Any such machine that requires a deposit of not more than one cent	\$ 2.50
More than one cent and not more than five cents	5.00
More than five cents and not more than ten cents	10.00
More than ten cents and not more than twenty cents	20.00
More than twenty cents	30.00

Tax graduated according to amount of deposit.

(a) This section shall not apply to machines owned and operated by any retail merchant in his own place of business for delivering merchandise of the market value of the coin deposited; nor shall it apply to slot machines from which drinking cups are delivered at not more than one cent per cup.

Machines owned by dealer delivering value of deposit and penny drinking cups excepted.

(b) Upon application being made for a license to operate any machine or apparatus under this section, the Commissioner of Revenue is hereby authorized to presume that the operation of such machine or apparatus is lawful, and when a State license has been issued for the operation thereof, the sum paid for such State license shall not be refunded, notwithstanding that the operation of such machine or apparatus shall afterwards be prohibited.

No refund of taxes paid on unlawful machines.

(c) Counties, cities, and towns may levy a license tax not in excess of that levied by the State.

Counties, cities and towns may tax.

SEC. 131. *Bagatelle Tables, Merry-Go-Rounds, etc.*

Tax on merry-go-rounds, etc., at permanent location.

Exceptions.

Tax graduated upon basis of population.

(a) Every person, firm, or corporation that is engaged in the operation of a bagatelle table, merry-go-round or other riding devices, hobby horse, switchback railway, shooting gallery, swimming pool, skating rink, other amusement devices of a like kind, or a place for other games or play with or without name (unless used solely and exclusively for private amusement and exercise), at a permanent location, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of operating such objects of amusement, and shall pay for each such subject enumerated the following tax:

In cities or towns of less than 10,000 population	\$10.00
In cities or towns of 10,000 population and over	20.00

(b) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 132. *Security Dealers.*

Tax on security dealers.

Definition.

Tax graduated upon basis of population.

(a) Every person, firm, or corporation who or which is engaged in the business of dealing in securities as defined in "An act to provide laws governing the sale of stocks, bonds, and other securities in the State of North Carolina," etc., or who or which maintains a place for or engaged in the business of buying and/or selling shares of stock in any corporation, bonds, or any other securities on commission or brokerage, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business, and shall pay for such license the following tax:

In cities or towns of less than 5,000 population	\$ 25.00
In cities or towns of 5,000 and less than 10,000 population	50.00
In cities or towns of 10,000 and less than 15,000 population	100.00
In cities or towns of 15,000 population and less than 25,000	200.00
In cities or towns of 25,000 population and above	300.00

Same tax on each place of business in State.

(b) Every dealer, as defined herein, other than banks and trust companies, who shall maintain in the State of North Carolina more than one office for dealing in securities, as hereinbefore defined, shall apply for and procure from the Commissioner of Revenue a license for the privilege of transacting such business at each such office, and shall pay for such license the same tax as hereinbefore fixed.

(c) Every foreign dealer, as dealer is hereinbefore defined, who shall maintain an office in this State, or have a salesman in this State, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay for such license the tax hereinbefore imposed.

Foreign dealers
required to license
agents in State.

(d) If such person, firm, or corporation described in sub-section (a) of this section maintains and/or operates a leased or private wire and/or ticker service in connection with such business the annual license tax shall be as follows:

Tax on leased wire
or tickers gradu-
ated upon basis of
population.

In cities and towns of less than 10,000 population	\$ 150.00
In cities and towns of 10,000 and less than 15,000 population	300.00
In cities and towns of 15,000 and less than 25,000 population	600.00
In cities and towns of 25,000 or more population	1,000.00

(e) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy license tax not in excess of fifty dollars (\$50.00).

Counties may not
tax; cities and
towns may.

SEC. 133. *Cotton Buyers and Sellers on Commission.*

(1) Every person, firm, or corporation who or which engages in the business of buying and/or selling on commission any cotton, grain, provisions or other commodities, either for actual, spot, or instant delivery, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State, and shall pay for such license a tax of fifty dollars (\$50.00).

Tax on cotton
buyers and com-
mission merchants.

Tax of \$50.

(2) Every person, firm, or corporation who or which engages in the business of buying or selling any cotton, grain, provisions, or other commodities, either for actual, spot, instant, or future delivery, and also maintains and/or operates a private or leased wire and/or ticker service in connection with such business, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business in this State and shall pay for such license the following tax:

Tax on leased
wire or ticker.

In cities and towns of less than 10,000 population	\$100.00
In cities and towns of 10,000 and less than 15,000 population	200.00
In cities and towns of 15,000 and less than 25,000 population	400.00
In cities and towns of 25,000 population or more	600.00

Tax graduated
upon basis of
population.

Persons, firms, and corporations who pay the tax imposed in sub-section (d) of section one hundred thirty-two shall not be required to pay the tax imposed in this sub-section.

Those taxed as
security dealers
exempt herefrom.

Definition of cotton buyer and tax on.

(3) Every person, firm, or corporation, domestic or foreign, who or which is engaged in the business of selling any cotton, either for actual, spot, instant, or future delivery, in excess of five thousand bales per annum, shall be deemed to be a cotton merchant, shall apply for and obtain from the Commissioner of Revenue a State-wide license for each office or agency maintained in this State for the sale of cotton and shall pay for each such license the following tax:

Tax graduated upon basis of population.

In cities and towns of less than 10,000 population	\$ 50.00
In cities and towns of 10,000 and less than 15,000 population	100.00
In cities and towns of 15,000 and less than 25,000 population	200.00
In cities and towns of 25,000 population and over	300.00

Counties may not tax; cities and towns may up to \$50.

(4) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of fifty dollars (\$50.00).

SEC. 134. *Manufacturers, Producers, Bottlers, and Distributors of Soft Drinks.*

Tax on bottlers, etc.

Defined.

(a) Every person, firm, corporation, or association manufacturing, producing, bottling and/or distributing in bottles or other closed containers soda water, coca-cola, pepsi-cola, chero-cola, ginger ale, grape and other fruit juices or imitations thereof, carbonated, or malted beverages and like preparations, commonly known as soft drinks, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of doing business in the State and shall pay for such license the following tax for each place of business:

LOW-PRESSURE EQUIPMENT

Tax graduated on low pressure equipment.

Where the machine or the equipment unit used in the manufacture of the above named beverages is a:

36 spouts, or greater capacity, low-pressure filler	\$600.00
32 and less than 36 spouts, low-pressure filler	500.00
24 and less than 32 spouts, low-pressure filler	450.00
18 and less than 24 spouts, low-pressure filler	350.00
12 and less than 18 spouts, low-pressure filler	250.00

HIGH-PRESSURE EQUIPMENT

High pressure equipment.

Over 60 bottles per minute, \$600.

50 to 60 bottles, \$500.

Where the machine or the equipment unit used in the manufacture of the above named beverages is a Royal (8-head), Shields (6-head), Adriance (6-head), or other high-pressure equipment having manufacturer's rating capacity of over sixty bottles per minute, six hundred dollars (\$600.00).

Royal (4-head), Adriance (2-head), Shields (2-head), full equipment having manufacturer's rating capacity of over fifty

and less than sixty bottles per minute, five hundred dollars (\$500.00).

Royal (4-head), Adriance (2-head), Shields (2-head) (full automatic), or other high-pressure equipment having manufacturer's rating capacity of more than forty and less than fifty bottles per minute, four hundred fifty dollars (\$450.00).

40 to 50 bottles,
\$450.

Dixie (automatic), Shields (2-head hand feed), Adriance (1-head), Calleson (1-head), Senior (high-pressure), Junior (high-pressure), or Burns or other high-pressure equipment having manufacturer's rating capacity of more than twenty-four bottles and less than forty bottles per minute, one hundred fifty dollars (\$150.00).

24 to 40 bottles,
\$150.

Single-head Shields, Modern Bond (power), Baltimore (semi-automatic), and all other machines or equipment having manufacturer's rating capacity of less than twenty-four bottles per minute and all foot-power bottling machines, one hundred dollars (\$100.00).

Less than 24
bottles, \$100.

Provided, that any bottling machine or equipment unit not herein specifically mentioned shall bear the same tax as a bottling machine or equipment unit of the nearest rated capacity as herein enumerated: *Provided, further*, that where any person, firm, corporation, or association has within his or its bottling plant or place of manufacture more than one bottling machine or equipment unit, then such person, firm, corporation, or association shall pay the tax as herein specified upon every such bottling machine or equipment unit, whether in actual operation or not.

Bottling machines
not enumerated.

Tax collectible
on machines not
in operation.

(b) Every person, firm, corporation, or association distributing, selling at wholesale or jobbing bottled beverages as enumerated in sub-section (a) of this section shall pay an annual license tax for the privilege of doing business in this State, as follows:

Tax on distri-
butors.

In cities or towns of 30,000 inhabitants or more	\$350.00
In cities or towns of 20,000 inhabitants and less than 30,000 inhabitants	300.00
In cities or towns of 10,000 inhabitants and less than 20,000 inhabitants	250.00
In cities or towns of 5,000 inhabitants and less than 10,000 inhabitants	200.00
In cities or towns of 2,500 inhabitants and less than 5,000 inhabitants	150.00
In rural districts and towns of less than 2,500 inhabitants	100.00

Tax graduated
upon basis of
population.

Provided, that where the tax levied under sub-section (a) of this section has been paid on any of the articles, machines, or equipment units enumerated therein, the tax levied under this sub-section shall not apply.

Not applicable
where tax on
equipment units
has been paid.

Tax on distributors of drinks bottled within State and furnished retailers one-half of sub-section (b).

(c) Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages manufactured or bottled within the State but outside of the county in which such cereal or carbonated beverages are manufactured or bottled shall pay one-half of the annual license tax for the privilege of doing business in this State provided for in sub-section (b) of this section.

Those bottled outside State, same as sub-section (b).

(d) Every distributing warehouse selling or supplying to retail stores cereal or carbonated beverages manufactured or bottled outside of the State shall pay the annual license tax for the privilege of doing business in the State provided in sub-section (b) of this section.

Tax of \$100 on each foreign vehicle delivering in State.

(e) Each truck, automobile, or other vehicle coming into this State from another State, and selling and/or delivering carbonated beverages manufactured outside of this State, shall pay an annual license tax, for the privilege of doing business in this State, in the sum of one hundred dollars (\$100.00) per truck, automobile, or vehicle. The license secured from the State under this section shall be posted in the cab of the truck, automobile, or vehicle.

License to be posted in vehicle.

Counties may not tax; cities and towns may up to ¼.

(f) No county shall levy a tax on any business taxed under the provisions of this section, nor shall any city or town in which any person, firm, corporation, or association taxed hereunder has its principal place of business levy and collect more than one-fourth of the State tax levied under this section; nor shall any tax be levied or collected by any county, city, or town on account of the delivery of the products, beverages, or articles enumerated in sub-sections (a) or (b) or (c) or (d) of this section when a tax has been paid under sub-sections (a) or (b) or (c) or (d) of this section.

Exceptions.

Violation made misdemeanor and incurs penalty of \$1,000.

(g) Any person, firm, or corporation who shall engage in any business under this section without securing a license as provided for herein, and without paying the tax due or to become due under this section, as provided herein, shall be subject to a penalty of one thousand dollars (\$1,000.00), to be collected by the Commissioner of Revenue in an action brought in the Superior Court of Wake County, in addition to other penalties prescribed by statute, and shall be guilty of a misdemeanor and be fined and/or imprisoned in the discretion of the Court.

Action to collect penalty.

SEC. 135. *Packing Houses.*

Tax on packing houses.

Every person, firm, or corporation engaged in or operating a meat packing house in this State, and every wholesale dealer in meat packing house products, who owns, leases, or rents and operates a cold storage room or warehouse in connection with such wholesale business, shall apply for and pro-

cure from the Commissioner of Revenue a State license for the privilege of conducting such business in this State, and shall pay for such license the sum of twenty-five dollars (\$25.00) for each county in which is located such a packing house or a cold storage room or warehouse, and for each such packing house or cold storage room or warehouse and an additional tax of one-tenth of one per cent of the gross sales of any or all of the packing house products sold from such cold storage room or warehouse by such packing house or wholesale dealer. Reports shall be made to the Commissioner of Revenue, in such form as he may prescribe, within the first ten days of each month, covering all such gross sales for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made.

Tax of \$25 for each house.

Additional tax of 1/10% on gross sales.

Monthly reports.

Every person, firm, or corporation maintaining a cold storage room or warehouse and distributing such products to other stores owned in whole or in part by the distributor for sale at retail shall be deemed a wholesale dealer or distributor in the meaning of this act.

"Wholesale dealer" defined.

Counties shall not levy any tax on business taxed under this section.

Counties may not tax.

SEC. 136. *Newspaper Contests.*

Every person, firm, or corporation that conducts contests and offers a prize, prizes, or other compensation to obtain subscriptions to newspapers, magazines, or other periodicals in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such contests, and shall pay for such license the following tax for each such contest:

Tax on newspaper contests.

Monthly, weekly, semi-weekly newspaper, magazine, or other periodical	\$100.00
Daily newspaper or other daily periodical	200.00

Tax graduated upon type of periodical.

Counties, cities, or towns shall not levy any license tax under this section.

Counties, cities and towns may not tax.

SEC. 137. *Persons, Firms, or Corporations Selling Certain Oils.*

(a) Every person, firm, or corporation engaged in the business of selling illuminating or lubricating oil or greases, or benzine, naphtha, gasoline, or other products of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for the same a tax of two dollars and fifty cents (\$2.50).

Tax on oil and gasoline, etc.

Tax of \$2.50.

Additional tax of
5% of gross sales
exceeding \$5,000.

(b) In addition to the tax herein levied under sub-section (a) of this section, such person, firm, or corporation shall pay to the Commissioner of Revenue, on or before the first day of July of each year an annual additional license tax equal to five per cent of the total gross sales for the preceding year or part of the year that the business is so conducted or the privilege so exercised, when the total gross sales of such commodities exceed five thousand dollars (\$5,000.00), or pro rata for a part of the year.

Annual report
of sales.

(c) The amount of such total gross sales shall be returned to the Commissioner of Revenue on or before the date specified in sub-section (b) of this section by such person, firm, or corporation, verified by the oath of the person making the return, upon such forms and in such detail as may be required by the Commissioner of Revenue.

Counties may not
tax; cities and
towns may upon
basis of population.

(d) Counties shall not levy any license tax on the business taxed under this section; but cities or towns in which there is located an agency, station, or warehouse for the distribution or sale of such commodities enumerated in this section may levy the following license tax:

In incorporated towns and cities of less than 10,000 population	\$25.00
In cities and towns of 10,000 population and over	50.00

Penalty for viola-
tion, fine of \$1,000
and double tax.

(e) Any person, firm, or corporation subject to this license tax, and doing business in this State without having paid such license tax, shall be fined one thousand dollars (\$1,000.00) and in addition thereto double the tax imposed by this section.

Only other taxes
allowed are usual
inspection fees.

(f) No license or privilege tax, other than the license tax permitted in this section to cities or towns, shall be levied or collected for the privilege of engaging in or doing the business named in this section from any person, firm, or corporation paying the inspection fees and charges provided for under article fourteen of chapter eighty-four of the Consolidated Statutes of one thousand nine hundred and nineteen and the amendments thereto, except license taxes levied in section one hundred and fifty-three of this article.

SEC. 138. *Building and Loan Associations.*

Tax on building
and loan associa-
tions.

Every building and loan association, domestic or foreign, operating on a mutual or coöperative basis for the purpose of making loans to its members only and of enabling its members to acquire real estate, make improvements thereon, and remove encumbrances therefrom by the payment of money in periodical installments or principal sums and for the accumulation of a fund to be returned to members who do not obtain advances for such purposes, shall pay to the Insurance Commissioner on or before the first day of March of each

year the following annual license tax for the privilege of doing business in the State:

(a) A tax of thirteen (13) cents on each one hundred dollars (\$100.00) of actual book value of shares of stock issued and outstanding on the thirty-first day of December of the preceding year as shown by reports of such association to the Insurance Commissioner and approved by such Insurance Commissioner.

Tax of 13¢ on \$100 of book value of shares at close of previous year.

(b) Cities and towns may levy a license tax on the business taxed in this section not exceeding two cents on each one hundred dollars (\$100.00) of actual book value of shares of stock as defined in sub-section (a).

Cities and towns may levy tax of 2¢ on \$100 of book value.

SEC. 139. *Pressing Clubs, Dry Cleaning Plants, and Hat Blockers.*

Every person, firm, or corporation engaged in the business of pressing and/or dry cleaning any articles of clothing, reshaping, cleaning, and/or reblocking any hats shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and pay for the same the following tax:

Tax on pressing clubs, etc.

In cities or towns of less than 10,000 population—

Where not more than three persons are employed . . . \$10.00

Where more than three persons are employed 20.00

Tax graduated upon basis of population.

In cities and towns of 10,000 population and over—

Where not more than three persons are employed . . . 20.00

Where more than three persons are employed 40.00

(a) This section shall not apply to any bona fide student of any college or university in this State operating such pressing or dry cleaning business at such college or university during the school term of such college or university.

Self-help students excepted.

(b) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not tax; cities and towns may.

SEC. 140. *Barber Shops.*

Every person, firm, or corporation engaged in the business of conducting a barber shop, beauty shop or parlor, or other shop of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax on barber shops, beauty parlors, etc.

For each barber chair maintained in a barber shop \$2.00

For each barber, manicurist, or operator in beauty parlor, or other shop of like kind in any office, hotel, or other place \$5.00

Tax graduated according to number of chairs.

Counties may not tax; cities and towns may.

Counties shall not levy a license tax under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 141. *Shoeshine Parlors.*

Tax on shoeshine parlors.

Every person, firm, or corporation who or which maintains or operates a place of business wherein is operated a shoeshine parlor, stand, or chair or other device shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax graduated according to number of operators.

Where the number of chairs or operators are not more than two	\$ 5.00
Where the number of chairs or operators are more than two and less than six	\$10.00
Where the number of chairs or operators are six and less than ten	\$20.00
Where the number of chairs or operators are ten or more	\$30.00

Counties may not tax; cities and towns may.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 142. *Tobacco Warehouses.*

Tax on tobacco warehouses.

Every person, firm, or corporation engaged in the business of operating a warehouse for the sale of leaf tobacco upon commission shall, on or before the first day of June of each year, apply for and obtain from the Commissioner of Revenue a State license for the privilege of operating such warehouse for the next ensuing year, and shall pay for such license the following tax:

Tax graduated according to number of pounds sold.

For a warehouse in which was sold during the preceding year ending the first day of June—	
Less than 1,000,000 pounds	\$ 50.00
1,000,000 pounds and less than 2,000,000	\$ 75.00
2,000,000 pounds and less than 3,000,000	\$175.00
3,000,000 pounds and less than 4,000,000	\$250.00
4,000,000 pounds and less than 5,000,000	\$400.00
5,000,000 pounds and less than 6,000,000	\$500.00
For all in excess of 6,000,000 pounds	\$500.00 and six cents per thousand pounds.

Warehouses not in operation or transferred to new owner pay minimum tax.

(a) If a new warehouse not in operation the previous year, or if it has changed ownership or management, the person, firm, or corporation operating such warehouse may procure a license by payment of the minimum tax provided in the foregoing schedule, and at the close of the season for sales of

tobacco in such warehouse shall furnish the Commissioner of Revenue a statement of the number of pounds of tobacco sold in such warehouse for the current year, and shall pay additional license tax for the current year based on such total volume of sales in accordance with the schedule in this section.

Reports required.

(b) The Commissioner of Agriculture shall certify to the Commissioner of Revenue, on or before the first day of June of each year, the name of each person, firm, or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds of leaf tobacco sold by such person, firm, or corporation in each warehouse for the preceding year, ending on the first day of June of the current year.

Commissioner of Agriculture to certify names and sales of warehouses.

(c) The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which the owner or operator thereof shall have failed to make a report of the leaf tobacco sold in such warehouse during the preceding year, ending the first day of June of the current year, and such solicitor shall prosecute any such person, firm, or corporation under the provisions of this section.

Report of warehouses not making required reports.

Prosecution.

(d) In computing the amounts of leaf tobacco sold in any warehouse for the purposes of this section, the total number of pounds sold, including resales, shall be the total number of pounds sold.

Resales included in term sales.

(e) The Commissioner of Revenue or his deputies shall have the right, and are hereby authorized, to examine the books and records of any person, firm, or corporation operating such warehouse, for the purpose of verifying the reports made and of ascertaining the number of pounds of leaf tobacco sold during the preceding year or other years in such warehouse.

Examination of warehouse records.

(f) Any person, firm, or corporation who or which violates any of the provisions of this section shall, in addition to all other penalties provided for in this act, be guilty of a misdemeanor, and upon conviction shall be fined not less than five hundred dollars (\$500.00) and/or imprisoned in the discretion of the court.

Violation of section made misdemeanor.

Punishment.

(g) No county, city, or town shall levy any license tax on the business taxed under this section.

Counties, cities and towns may not tax.

SEC. 142½. *Buying and Selling Scrap or Untied Leaf Tobacco.*

(a) Every person, firm, or corporation who engages in the business of buying or selling scrap tobacco shall apply to the Commissioner of Revenue of North Carolina for license to engage in such business, and such applicant shall state the

Tax on sellers of scrap or untied leaf tobacco.

Tax of \$500 for each county of operation.

Tax not applicable to scrap tobacco sold on floors of licensed warehouses.

Report of Commissioner of Agriculture required monthly.

Contents of report.

License to be displayed in conspicuous place in warehouse.

If not warehouse, then on person.

Duplicate licenses at \$5 each.

Exceptions.

Tax on newsdealers on trains.

counties in which the said person, firm, or corporation proposes to do business, and the place where the principal office of the applicant or warehouse of the applicant is situated, and shall pay to the said Commissioner of Revenue for the benefit of the State a license tax of five hundred (\$500.00) dollars for each and every county in which the applicant proposes to do business: *Provided*, this shall not apply to scrap tobacco sold on floors of warehouses paying a license tax under section one hundred forty-two of this act, or to tobacco scrapped by reason of processing by a manufacturer or processor of tobacco.

(b) That on or before the tenth day of each month the said person, firm, or corporation engaging in the business described in sub-section (a) of this section shall make a report to the Commissioner of Agriculture of the State, stating the number of pounds of said scrap or untied tobacco purchased in each of the counties in which the said person, firm, or corporation is doing business, and the price paid therefor, in the previous month, and the purposes for which such scrap or untied tobacco is bought or sold.

(c) If the person, firm, or corporation licensed to engage in the business described in this section has a warehouse or office or fixed place of business, then such license issued by the Commissioner of Revenue shall be displayed in a conspicuous place in said office, warehouse, or place of business, and if such person, firm, or corporation so licensed to do the business herein described shall have no fixed office, warehouse, or place of business, then such person and each of the partners and the representatives of the corporation buying such tobacco shall carry on his person said license, or a duplicate thereof, and exhibit it when demanded to any officer who may request to see it, or to any person from whom such tobacco is bought or to whom such tobacco is sold. Duplicates of any original license issued under this section shall be issued by the Commissioner of Revenue upon payment of an additional tax of five dollars for each duplicate license.

(d) *Provided* this section shall not apply to a buyer who buys only from the farmer, who hauls his own product to the warehouse, or prize house, for delivery to the buyer.

SEC. 143. *Newsdealers on Trains.*

Every person, firm, or corporation engaged in the business of selling books, magazines, papers, fruits, confections, or other articles of merchandise on railroad trains or other common carriers in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Where such person, firm, or corporation operates on railroads or other common carriers on—

Less than 300 miles	\$ 250.00
Three hundred and less than 500 miles ..	\$ 500.00
Five hundred miles or more	\$1,000.00

Tax graduated upon number of miles of line.

Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

Counties, cities and towns may not tax.

SEC. 144. *Soda Fountains, Soft Drink Stands.*

Every person, firm, or corporation engaged in the business of operating a soda fountain or soft drink stand shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax on soda fountains, etc.

(a) On soda fountains—

In cities or towns of less than 1,000 population	\$ 5.00
In cities or towns of 1,000 and less than 5,000 population ..	\$10.00
In cities or towns of 5,000 and less than 10,000 population ..	\$15.00
In cities or towns of 10,000 and less than 15,000 population ..	\$20.00
In cities or towns of 15,000 and less than 25,000 population ..	\$30.00
In cities or towns of 25,000 and less than 40,000 population ..	\$40.00
In cities or towns of 40,000 population or more	\$50.00

Tax graduated according to population.

On each stand at which soft drinks are sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail, the license tax shall be five dollars (\$5.00).

Tax of \$5 each on soft drink stands.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the tax levied by the State.

Counties may not tax; cities and towns may.

SEC. 145. *Dealers in Pistols, etc.*

Every person, firm, or corporation who is engaged in the business of keeping in stock, selling, and/or offering for sale any of the articles or commodities enumerated in this section shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Tax on dealers in pistols, etc.

For pistols and/or metallic pistol cartridges or cartridges used in pistols	\$ 50.00
For bowie knives, dirks, daggers, sling-shots, leaded canes, iron or metallic knuckles, or articles of a like kind	200.00
For blank-cartridge pistols	200.00

Tax based on article sold.

Tax of \$10 if only cartridges are sold.

(a) If such person, firm, or corporation deal only in metallic cartridges, the tax shall be ten dollars (\$10.00).

Counties, cities and towns may tax.

(b) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 146. *Dealers in Cap Pistols, Fireworks, etc.*

Tax on dealers in cap pistols, fireworks, etc.

Every person firm, or corporation engaged in the business of selling, or offering for sale, cap pistols, fire-crackers, fireworks, or other articles of like kind, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for the same a tax of one hundred dollars (\$100.00).

Tax of \$100.

Counties, cities and towns may tax.

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 147. *Pianos, Organs, Victrolas, Records, Radios, Accessories.*

Tax on dealers in pianos, radios, etc.

Every person, firm, or corporation engaged in the business of selling, offering or ordering for sale any of the articles hereinafter enumerated in this section shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax based on article sold.

- | | |
|--|---------|
| (a) For pianos and/or organs | \$50.00 |
| (b) For graphophones, victrolas, or other instruments using disc or cylinder records | \$50.00 |

Smaller tax for rural location and smaller towns.

Provided, however, in cities and towns of less than one thousand inhabitants and rural sections the articles enumerated in sub-section (b) shall be twenty-five dollars (\$25.00).

Tax on records and player-piano rolls based on population.

(c) For graphophones and/or victrola records or player-piano rolls only, and not other articles enumerated in this section:

In cities or towns of less than 1,000	\$5.00
In cities or towns of 1,000 and less than 5,000 population	\$10.00
In cities or towns of 5,000 and less than 10,000 population	\$20.00
In cities or towns of 10,000 and less than 20,000 population	\$30.00
In cities or towns of 20,000 population or more	\$50.00

Tax on radios based on population.

(d) Dealers in radio instruments and/or radio instrument accessories:

In cities or towns of less than 1,000 population	\$25.00
In cities or towns of 1,000 and less than 10,000 population	\$50.00

In cities or towns of 10,000 and less than 25,000 population \$75.00

In cities or towns of more than 25,000 population \$100.00

(e) Any person, firm, or corporation applying for and obtaining a license under this section may employ traveling representatives or agents, but such traveling agent or representatives shall obtain from the Commissioner of Revenue a duplicate license of such person, firm, or corporation who or which he represents, and pay for the same a tax of ten dollars (\$10.00).

Duplicate license for traveling agents, \$10 each.

Each duplicate copy so issued is to contain the name of the agent to whom it is issued, the instrument to be sold, and the same shall not be transferable.

Contents of duplicate license; not transferable.

Representatives or agents holding such duplicate copy of such license are licensed thereby to sell or offer for sale only the instrument and/or article authorized to be sold by the person, firm, or corporation holding the original license, and such license shall be good and valid in any county in the State.

Duplicate licenses good anywhere in State.

(f) Every person, firm, or corporation violating any of the provisions of this section shall be guilty of a misdemeanor, and shall pay a penalty of two hundred and fifty dollars (\$250.00), and in addition thereto double the State license tax levied in this section for the then current year.

Violation imposes penalty of \$250 and double tax.

(g) Counties shall not levy any license tax on the business taxed under this section, except that the county in which the agent or representative holding a duplicate copy of the license aforesaid may impose a license tax not in excess of five dollars (\$5.00). Cities or towns may levy a license tax on the business taxed under this section not in excess of one-half of that levied by the State.

Counties may tax holders of duplicate licenses at \$5 each.

Cities and towns may tax.

SEC. 148. *Installment Paper Dealers.*

(a) Every person, firm, or corporation, foreign or domestic, engaged in the business of dealing in, buying and/or discounting installment paper, notes, bonds, contracts, evidences of debt and/or other securities, where a lien is reserved or taken upon personal property located in this State to secure the payment of such obligations, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business or for the purchasing of such obligations in this State and shall pay for such license an annual tax of one hundred dollars (\$100.00).

Tax on installment paper dealers.

Tax of \$100.

(b) In addition to the tax levied in sub-section (a) of this section, such person, firm, or corporation shall submit to the Revenue Commissioner quarterly on the first day of

Quarterly reports of securities traded in.

January, April, July, and October of each year, upon forms prescribed by the said Commissioner, a full, accurate, and complete statement, verified by the officer, agent, or person making such statement, of the total face value of the installment paper, notes, bonds, contracts, evidences of debt and/or other securities described in this section dealt in, bought and/or discounted within the preceding three months, and, at the same time, shall pay a tax of one-fourth of one per cent of the face value of such obligations dealt in, bought and/or discounted for such period.

Additional tax of
¼ % of gross
business.

Failure to pay
required taxes bars
recovery on
securities.

(c) If any person, firm, or corporation, foreign or domestic, shall deal in, buy and/or discount any such paper, notes, bonds, contracts, evidences of debt and/or other securities described in this section without applying for and obtaining a license for the privilege of engaging in such business or dealing in such obligations, or shall fail, refuse, or neglect to pay the taxes levied in this section, such obligations shall not be recoverable or the collection thereof enforceable at law or by suit in equity in any of the courts of this State until and when the license taxes prescribed in this section have been paid, together with any and all penalties prescribed in this act for the non-payment of taxes.

Penalties also
imposed.

Banks excepted.

(d) This section shall not apply to corporations organized under the State or National banking laws.

Counties, cities
and towns may
not tax.

(e) Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

SEC. 149. *Tobacco and Cigarette Retailers and Jobbers.*

Tax on tobacco
dealers.

Every person, firm, or corporation engaged in the business of retailing and/or jobbing cigarettes, cigars, chewing tobacco, smoking tobacco, snuff, or any other tobacco products shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

Tax graduated
according to
population.

Outside of incorporated cities or towns and cities or
towns of less than 1,000 population \$ 5.00
Cities or towns of 1,000 population and over \$10.00

Counties may not
tax; cities and
towns may.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 150. *Laundries.*

Tax on laundries.

Every person, firm, or corporation engaged in the business of operating a laundry, including wet or damp wash laundries, where steam, electricity, or other power is used, or who engages in the business of supplying or renting clean linen or towels, shall apply for and obtain from the Com-

missioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

In cities or towns of less than 5,000 population	\$ 10.00	Tax graduated according to population.
In cities or towns of 5,000 and less than 10,000 population	\$ 20.00	
In cities or towns of 10,000 and less than 15,000 population	\$ 30.00	
In cities or towns of 15,000 and less than 20,000 population	\$ 40.00	
In cities or towns of 20,000 and less than 25,000 population	\$ 50.00	
In cities or towns of 25,000 and less than 30,000 population	\$ 60.00	
In cities or towns of 30,000 and less than 35,000 population	\$ 70.00	
In cities or towns of 35,000 and less than 40,000 population	\$ 80.00	
In cities or towns of 40,000 and less than 45,000 population	\$ 90.00	
In cities or towns of 45,000 population and above	\$100.00	

Counties shall not levy any license tax upon the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half that levied by the State.

Counties may not tax; cities and towns may.

SEC. 151. *Outdoor Advertising.*

(a) Every person, firm, or corporation who or which is engaged in the business of outdoor advertising by placing, erecting, or maintaining one or more outdoor advertising signs or structures of any nature by means of sign boards, poster boards, or printed bulletins, or other printed or painted matter, or any other outdoor advertising devices, erected upon the grounds, walls, or roofs of buildings, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for said license as follows:

For posting or erecting 50 or more signs or panels	\$100.00	Tax graduated according to number of signs erected.
For posting or erecting 20 to 50 signs or panels	\$ 50.00	
For posting or erecting less than 20 signs or panels	\$ 25.00	

And in addition thereto the following license tax for each city, town, or other place in which such signboards, poster boards, painted bulletins and other painted or printed matter or other outdoor advertising devices are maintained, in cities and towns of:

Additional tax based on population of places in which signs are maintained.

Less than 500 population	\$ 5.00
500 to 999 population	7.50
1,000 to 1,999 population	10.00
2,000 to 2,999 population	15.00
3,000 to 3,999 population	20.00
4,000 to 4,999 population	25.00
5,000 to 9,999 population	40.00
10,000 to 14,999 population	60.00
15,000 to 19,999 population	75.00
20,000 to 24,999 population	100.00
25,000 to 34,999 population	125.00
35,000 population and over	150.00
In each county outside of cities and towns	25.00

Outside of towns, \$25.

Contents for application for such license.

(b) Every person, firm, or corporation shall show in its application for the State license herein provided for the name of each incorporated city or town within which, and the county within which, it is maintaining or proposes to maintain said signboards, poster boards, painted bulletins or other painted or printed signs or other outdoor advertising devices within the State of North Carolina.

Outdoor signs prohibited without written permission of landowner filed with Commissioner.

(c) It shall be unlawful for any person engaged in business of outdoor advertising to in any manner paint, print, place, post, tack or affix or cause to be painted, printed, placed, posted, tacked or affixed any sign or other printed or painted advertisement on or to any stone, tree, fence, stump, pole, building, or other object which is upon the property of another without first obtaining the written consent of such owner thereof, and filing said written permit or copy thereof with the Commissioner of Revenue of the State, and any person, firm, or corporation who in any manner paints, prints, places, posts, tacks or affixes or causes same to be painted, printed, posted, placed, tacked or affixed such advertisement on the property of another except as herein provided shall be guilty of a misdemeanor, and the failure of such person, firm, or corporation to file with the Revenue Department of the State the original or a copy of the permit of the owner of said land shall authorize the Highway Department of the State or the governing authorities of cities and counties to remove said advertising matter, and a violation of this provision shall constitute a misdemeanor, and shall be punished by a fine not exceeding fifty dollars (\$50.00) or imprisonment of thirty days: *Provided* that the provisions of this section shall not apply to legal notices.

Violation made misdemeanor.

Legal notices excepted.

Maintenance of signs within highways and streets prohibited.

(d) It shall be unlawful for any person, firm, or corporation to paint, print, place, post, tack or affix any advertising matter within the limits of the public highways of the State,

or upon the streets of the incorporated towns of the State, and if and when signs of any nature are placed within the highway of the State or within the streets of incorporated towns it shall be the duty of the Highway Commission or other administrative body or other body having jurisdiction over the highways of the State, and the governing authorities of the cities and towns of said State, to remove said advertising matter therefrom.

Removal.

(e) Every person, firm, or corporation owning or maintaining signboards, poster boards, painted bulletins, or other outdoor advertisements of any nature within this State shall have imprinted on the same the name of such person, firm, or corporation in sufficient size to be plainly visible and permanently affixed thereto.

Name of owner to be printed on signs.

(f) A license shall not be granted any person, firm, or corporation having his or its principal place of business outside the State for the display of any advertising of any nature whatsoever, designed or intended for the display of advertising matter, until such person, firm, or corporation shall have furnished and filed with the Commissioner of Revenue a surety bond to the State, approved by him, in such sum as he may fix not exceeding five thousand dollars (\$5,000), conditioned that such licensee shall fulfill all requirements of law, and lawful regulations and orders of said Commissioner of Revenue, relative to the display of advertisements. Such surety bond shall remain in full force and effect as long as any obligations of such licensee to the State shall remain unsatisfied.

License not to be granted till licensee furnishes bond of \$5,000.

Condition of bond.

(g) No advertising or other signs specified in this act shall be erected on the highway right of way so as to obstruct the vision or otherwise to increase the hazard, and all signs upon the highways shall be placed in a manner to be approved by the said Highway Commission.

Signs near highways must be approved by State Highway Commission.

(h) Any person, firm, or corporation who or which shall fail, refuse, or neglect to comply with the terms and provisions of this section, and who shall fail to pay the tax herein provided for within thirty days after the same shall become due, the Commissioner of Revenue or his agents or deputies shall forthwith seize and remove, or order removed, the structures erected by such delinquent person, firm, or corporation, and shall sell the same either at public or private sale, and apply the proceeds thereof to the payment of the delinquent taxes and the penalty due and unpaid.

Failure to comply with section authorizes sale of signs and application of proceeds to payment of tax.

(i) The said Highway Commission or other governing body having jurisdiction over the roads and highways of the State, and the governing authorities of cities and towns,

Removal of signs contrary to provisions of section.

and its agents and employees, and the Board of County Commissioners of the various counties in said State, shall remove or cause to be removed any advertisement, sign or other matter displayed contrary to the provisions of this section.

Violation of section made misdemeanor.

(j) Every person, firm, or corporation who violates any of the provisions of this section shall be guilty of a misdemeanor, and in addition to the license tax and penalties provided for herein shall be fined not more than one hundred dollars (\$100.00) for each sign so displayed, or imprisoned in the jurisdiction of the court.

Punishment.

Counties may not tax; cities and towns may.

(k) Counties shall not levy any license tax under this section, but cities and towns may levy license tax not in excess of one-half of that levied by the State.

SEC. 152. *Obsolete.*

SEC. 153. *Automobiles and Motorcycle Dealers and Service Stations.*

Tax on automotive service stations.

1. Automotive service stations:

Every person, firm, or corporation engaged in the business of servicing, storing, painting, or upholstering of motor vehicles, trailers, or semi-trailers, or engaged in the business of retail selling and/or delivering of any tires, tools, batteries, electrical equipment, automotive accessories or supplies, motor fuels and/or lubricants, or any of such commodities, in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Tax graduated according to population.

In unincorporated communities and in cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	\$15.00
In cities or towns of 5,000 and less than 10,000 population	\$20.00
In cities or towns of 10,000 and less than 20,000 population	\$30.00
In cities or towns of 20,000 and less than 30,000 population	\$40.00
In cities or towns of 30,000 or more	\$50.00

Rural sections, \$5 per pump, maximum, \$10.

(a) In rural sections where a service station sells only gasoline and lubricants, the tax for such license shall be five dollars (\$5.00) per pump, but not exceeding ten (\$10.00) dollars.

No tax on employees or salesmen.

(b) No additional license tax under this sub-section shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this sub-section.

(c) The tax imposed on gross sales in Article V of this act shall not apply to the retail sales of gasoline on which a gross sales tax in a larger amount has been paid.

Gross sales tax
on gasoline.

(d) Counties, cities, and towns may levy a license tax on each place of business located therein under this sub-section not in excess of one-fourth of that levied by the State.

Counties, cities
and towns may tax.

2. Motorcycle dealers:

Tax on motorcycle
dealers.

Every person, firm, or corporation, foreign or domestic, engaged in the business of buying, selling, distributing, and/or exchanging motorcycles or motorcycle supplies or any of such commodities in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

In unincorporated communities and in cities or towns of less than 2,500 population	\$10.00
In cities or towns of 2,500 and less than 5,000 population	\$15.00
In cities or towns of 5,000 and less than 10,000 population	\$20.00
In cities or towns of 10,000 and less than 20,000 population	\$25.00
In cities or towns of 20,000 and less than 30,000 population	\$30.00
In cities or towns of 30,000 population or more	\$40.00

Tax graduated
according to
population.

(a) A motorcycle dealer paying the license tax under this sub-section may buy, sell and/or deal in bicycles and bicycle supplies without the payment of an additional license tax.

Dealing in bicycles
allowed under
this tax.

(b) No additional license tax shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this sub-section.

No tax on em-
ployees and sales-
men.

(c) No motorcycle dealer shall be issued dealer's tags until the license tax levied under this sub-section has been paid.

No tags issued till
payment of tax.

(d) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this sub-section, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

Counties, cities
and towns may tax.

3. Automotive equipment and supply dealers at wholesale:

Tax on equipment
dealers.

Every person, firm, or corporation engaged in the business of buying, selling, distributing, exchanging, and/or delivering automotive accessories, parts, tires, tools, batteries, and/or other automotive equipment or supplies or any of such commodities at wholesale shall apply for and obtain from the Com-

missioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

Tax graduated according to population.	In unincorporated communities and in cities or towns of less than 2,500 population	\$25.00
	In cities or towns of 2,500 and less than 5,000 population	\$30.00
	In cities or towns of 5,000 and less than 10,000 population	\$50.00
	In cities or towns of 10,000 and less than 20,000 population	\$75.00
	In cities or towns of 20,000 and less than 30,000 population	\$100.00
	In cities or towns of 30,000 population or more	\$125.00

Distributors having no place of business taxed at \$50 per delivery vehicle

Provided, any person, firm or corporation engaged in the business enumerated in this section and having no located place of business, but selling to retail dealers by use of some form of vehicle, shall obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each vehicle used in carrying on such business fifty (\$50.00) dollars.

“Wholesale” defined.

(a) For the purpose of this section the word “wholesale” shall apply to manufacturers, jobbers, and such others who sell to retail dealers, except manufacturers of batteries.

No additional tax on employees and salesmen.

(b) No additional license tax under this sub-section shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this sub-section.

Counties, cities and towns may tax.

(c) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this sub-section, not in excess of one-half of that levied by the State, with the exception that the minimum tax may be as much as ten dollars (\$10.00).

Tax on motor vehicle dealers.

4. Motor vehicle dealers:

Every person, firm, or corporation engaged in the business of buying, selling, distributing, servicing, storing and/or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, lubricants, and/or automotive equipment and supplies in this State shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax for each location where such business is carried on, as follows:

In unincorporated communities and in cities or towns of less than 2,500 population	\$ 50.00	Tax graduated according to population.
In cities or towns of 2,500 and less than 5,000 population	\$ 75.00	
In cities or towns of 5,000 and less than 10,000 population	\$110.00	
In cities or towns of 10,000 and less than 20,000 population	\$140.00	
In cities or towns of 20,000 and less than 30,000 population	\$175.00	
In cities or towns of 30,000 or more	\$200.00	

(a) Any person, firm, or corporation who or which deals exclusively in motor fuels and lubricants, and has paid the license tax levied under sub-section (1) of this section, shall not be subject to any license tax under sub-section (2), (3), and (4) of this section.

No additional tax on dealers in fuels and lubricants only.

(b) No additional license tax under this sub-section shall be levied upon or collected from any employee or salesman whose employer has paid the tax levied in this sub-section.

No tax on employees and salesmen.

(c) No dealer shall be issued dealer's tags until the license tax levied under this sub-section has been paid.

No tags issued till payment of tax.

(d) Premises on which used cars are stored or sold when owned or operated by a licensed new car dealer under the same name shall not be deemed as a separate place of business when conducted within the corporate limits of any city or town in which such new car business is conducted.

Premises on which cars are stored not considered separate place of business.

(e) Counties, cities, and towns may levy a license tax on each place of business located therein, taxed under this sub-section, not in excess of one-fourth of that levied by the State, with the exception that the minimum tax may be as much as twenty dollars (\$20.00).

Counties, cities and towns may tax.

SEC. 154. *Emigrant and Employment Agents.*

(a) Every person, firm, or corporation, either as agent or principal, engaged in soliciting, hiring, and/or contracting with laborers, male or female, in this State for employment out of the State shall apply for and obtain from the Commissioner of Revenue a State license for each county for the privilege of engaging in such business, and shall pay for such license a tax of five hundred dollars (\$500.00) for each county in which such business is carried on.

Tax on emigrant and employment agencies.

Emigrant agency, \$500.

(b) Every person, firm, or corporation who or which engages in the business of securing employment for a person or persons and charging therefor a fee, commission, or other compensation shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State and shall pay for such

Employment agency.

license the following annual tax for each location in which such business is carried on:

Tax graduated according to population.	In unincorporated communities and in cities and towns of less than 2,500 population	\$100.00
	In cities or towns of 2,500 and less than 5,000 population	\$200.00
	In cities or towns of 5,000 and less than 10,000 population	\$300.00
	In cities or towns of 10,000 or more population	\$500.00

Government agencies excepted.

Provided, that this section shall not apply to any employment agency operated by the Federal Government, the State, any county or municipality, or whose sole business is procuring employees for work in the production and harvesting of farm crops within the State.

Violation made misdemeanor.

(c) Any person, firm, or corporation violating the provisions of this section shall be guilty of a misdemeanor and fined, in addition to other penalties, not less than one thousand dollars (\$1,000.00) and/or imprisoned in the discretion of the court.

Punishment.

Counties, cities and towns may tax.

(d) Counties, cities, and towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

SEC. 155. *Plumbers, Steam and Gasfitters and Electricians.*

Tax on plumbers, etc.

Every person, firm, or corporation engaged in business as a plumber, steam or gasfitter, or installing electrical equipment or offering to perform such services shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license the following tax:

Tax graduated according to number of employees where business was not operated during past fiscal year.

(a) Where such person, firm, or corporation was not engaged in such business for the fiscal year, or any part thereof, ending the thirty-first day of May of the current year, and engages in such business in the State after the said date and prior to the thirty-first day of May of the ensuing year, the tax shall be as follows:

Employing three persons or less	\$ 20.00
Employing more than three and less than six persons	\$ 50.00
Employing six persons or more	\$100.00

Likewise where business was so operated.

(b) Where such person, firm, or corporation was engaged in such business in this State during the fiscal year, or any part thereof, ending the thirty-first day of May of the current year, then the tax shall be as follows:

Employing on the average of three persons	\$ 20.00
Employing on the average of more than three and less than six persons	\$ 50.00

Employing on the average of six persons and more
than nine for the previous year \$100.00

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State. Counties may not tax; cities and towns may.

SEC. 156. *Trading Stamps.*

Every person, firm, or corporation engaged in the business of issuing, selling, and/or delivering trading stamps, checks, receipts, certificates, tokens, or other similar devices to persons, firms, or corporations engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, premium, or as an inducement to secure trade or patronage, and that the person, firm, or corporation selling and/or delivering the same will give to the persons presenting or promising the same, money or other thing of value, or any commission or preference in any way on account of the possession or presentation thereof, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of two hundred dollars (\$200.00). Tax on trading stamps.

(a) This section shall not be construed to apply to a manufacturer or to a merchant who sells the goods, wares, or merchandise of such manufacturers, offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods, wares, or merchandise. Definition.

(b) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State. Tax of \$200.

SEC. 157. *Process Tax.*

(a) In every indictment or criminal proceeding finally disposed of in the Superior Court, the party convicted or adjudged to pay the cost shall pay a tax of two dollars (\$2.00): *Provided*, that this tax shall not be levied in cases where the county is required to pay the cost, and in tax foreclosure suits. Exceptions.

(b) At the time of suing out the summons in a civil action in the Superior Court or other court of record, or the docketing of an appeal from a lower court in the Superior Court, the plaintiff or the appellant shall pay a tax of two dollars: *Provided*, that this tax shall not be demanded of any plaintiff or appellant who has been duly authorized to sue or appeal in *forma pauperis*; but when, in cases brought or Counties, cities and towns may tax.

Process tax of \$2 in criminal proceedings.

Not collectible from counties.

When tax is collectible in civil actions.

Actions in *forma pauperis* excepted.

in appeals in *forma pauperis* the costs are taxed against the defendant, the tax shall be included in the bill of costs.

Sub-divisions of State not required to deposit tax.

(c) No county, city, town or other municipal corporation shall be required to pay said tax upon the institution of any action brought by it, but whenever such plaintiff shall recover in such action, the said tax shall be included in the bill of costs, and collected from the defendant.

Taxed against defendant.

Retaxing against losing party.

(d) In any case where the party has paid the aforesaid cost in a civil action and shall recover in the final decision of the case, then such cost so paid by him shall be retaxed against the losing party adjudged to pay the cost, plus five per cent, which the clerk of the Superior Court may retain for his services, and this shall be received by him whether he is serving on a salary or a fee basis, and if on a salary basis, shall be in addition to such salary.

5% additional as Clerk's fee.

Exceptions.

(e) This section shall not apply to cases in the jurisdiction of magistrates' courts, whether civil or criminal, except upon appeals to the Superior Court from the judgment of such magistrate; and shall not apply for the docketing in the Superior Court of a transcript of a judgment rendered in any other court, whether of record or not.

Tax collectible by clerks of courts.

(f) The tax provided for in this section shall be levied and assessed by the clerk of the Superior or other court in all cases described herein; and on the first Monday in January, April, July, and October of each and every year he shall make to the Commissioner of Revenue a sworn statement and report in detail, showing the number of the case on the docket, the name of the plaintiff or appellant in civil action or the defendant in criminal action, and accompany such report and statement with the amount of such taxes collected or should have been collected by him in the preceding three months.

Quarterly reports.

Remittances.

SEC. 158. *Morris Plan or Industrial Banks.*

Tax on Morris Plan and industrial banks.

Every person, firm, or corporation engaged in the business of operating a Morris Plan or industrial bank in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and shall pay for such license the following tax:

Tax graduated according to resources during past year.

When the total resources as of December thirty-first of the previous calendar year are—

Less than \$250,000	\$ 75.00
\$250,000 and less than \$500,000	\$150.00
\$500,000 and less than \$1,000,000	\$225.00
\$1,000,000 and less than \$2,000,000	\$300.00
\$2,000,000 and less than \$5,000,000	\$450.00
\$5,000,000 and over	\$600.00

(a) Any such bank that shall begin business during the current tax year applicable to this article, the tax shall be calculated on the total resources at the beginning of business.

Calculation of tax where operations begun during current year.

(b) Every person, firm, or corporation engaged in the business of soliciting loans or deposits for a Morris Plan or other industrial bank not licensed as such by the State for the county in which such person, firm, or corporation solicits business, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of fifty dollars (\$50.00) per annum, in each county in which business is solicited.

Solicitors for such banks to pay \$50 for each county of operation.

(c) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half ($\frac{1}{2}$) of that levied by the State.

Counties may not tax; cities and towns may.

SEC. 159. *Marriage License.*

There shall be levied on all marriage licenses a State license tax of three dollars on each such license, which shall be assessed and collected by the Register of Deeds of the county in which the license is issued.

Tax of \$3 on marriage licenses, collectible by Registers of Deeds.

The Register of Deeds of each county shall submit to the Commissioner of Revenue, on the first Monday in January, April, July, and October of each year, a sworn statement or report in detail, showing the names of the persons to whom such license has been issued during the preceding three months, and accompany such sworn report or statement with the amount of such State taxes collected by him or that should have been collected by him in the preceding three months.

Quarterly reports by Registers.

Remittances.

The counties may levy one dollar (\$1.00) upon such marriage license, to be assessed and collected by the Register of Deeds and accounted for to the County Treasurer at the same time and in the same manner as he accounts to the Commissioner of Revenue for the State tax.

Counties may levy \$1 upon each license.

SEC. 160. *Marble Yards.*

Every person, firm, or corporation engaged in the business of manufacturing, erecting, jobbing, selling, or offering for sale monuments, marble tablets, gravestones or articles of like kind, or, if a non-resident, selling and erecting monuments, marble tablets, or gravestones, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for such license the following tax:

Tax on monument dealers.

Tax graduated according to population.

In unincorporated communities and cities or towns of less than 2,000 population	\$20.00
In cities or towns of 2,000 and less than 5,000 population	\$30.00
In cities or towns of 5,000 and less than 10,000 population	\$40.00
In cities or towns of 10,000 and less than 15,000 population	\$50.00
In cities or towns of 15,000 and less than 20,000 population	\$60.00
In cities or towns of 20,000 and less than 25,000 population	\$70.00
In cities or towns of 25,000 population or over	\$80.00

Counties may not tax; cities and towns may.

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

SEC. 161. *Manufacturers of Ice Cream.*

Tax on ice cream manufacturers.

(a) Every person, firm, or corporation engaged in the business of manufacturing or distributing ice cream at wholesale shall apply for and obtain from the Commissioner of Revenue a State license for each factory or place where manufactured and/or stored for distribution, and shall pay an annual State license tax of fifty (\$50.00) dollars and an additional tax of one-half cent for each gallon manufactured, sold, and/or distributed. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month covering all such gross sales for the previous month, and the additional tax herein levied shall be paid monthly at the time such reports are made.

Tax of \$50, plus $\frac{1}{2}$ ¢ per gallon.

Monthly reports required.

"Ice cream" defined.

(b) For the purpose of this section the words ice cream shall apply to Ice Cream, Frozen Custards, Sherbets, Water Ices and/or similar frozen products.

Tax of \$10 on retailers.

(c) Every retail dealer selling at retail, ice cream purchased from a manufacturer other than a manufacturer who has paid the tax imposed in sub-section (a) of this section shall pay an annual license tax for the privilege of doing business in this State of ten dollars (\$10.00).

Counties may not tax; cities and towns may.

(d) Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-fourth of the above.

SEC. 162. *Branch or Chain Stores.*

Tax on chain stores. \$50 for each store more than one.

Every person, firm, or corporation engaged in the business of operating or maintaining in this State, under the same general management, supervision, or ownership, two or more stores or mercantile establishments where goods, wares, and/or

merchandise is sold or offered for sale at retail shall be deemed a branch or chain store operator, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business of a branch or chain store operator, and shall pay for such license fifty dollars (\$50.00) on each and every such store operated in this State in excess of one.

(a) This section shall not apply to the business taxed under section one hundred fifty-three of this article. Exceptions.

(b) Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of the tax levied by the State. Counties may not tax; cities and towns may.

SEC. 163. *Patent Rights and Formulas.*

Every person, firm, or corporation engaged in the business of selling or offering for sale any patent right or formula shall apply in advance and obtain from the Commissioner of Revenue a separate State license for each and every county in this State where such patent right or formula is to be sold or offered for sale, and shall pay for each such separate license a tax of ten dollars (\$10.00). Tax on patent rights and formulas.

Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of the taxes levied by the State. Tax of \$10 each.
Counties, cities and towns may tax.

SEC. 164. That in addition to the tax imposed by section one hundred and sixty-two or by any other section of this act, or by any other statute, there is hereby imposed a license tax at the rates and upon the terms as hereinafter in this section set out upon wholesale and retail merchants for the privilege of opening, establishing, operating, and/or maintaining any store, stores, mercantile establishment, place or places of business for the purpose of selling goods, wares or merchandise at wholesale or retail in this State. Tax upon wholesale and retail merchants.

(a) Definitions.

Definitions.

As used in this section:

1. The word "merchant" shall mean and include any individual, firm or corporation, domestic or foreign, selling goods, wares or merchandise at wholesale or retail, except those actually engaged in gardening and farming and selling garden and farm products raised by them in this State. "Merchant."

2. The words "wholesale merchant" shall mean and include every merchant who engages in the business of buying any articles of commerce and selling the same to other merchants for re-sale. "Wholesale" merchant.

3. The words "retail merchant" shall mean and include every merchant who engages in the business of buying articles of commerce and selling the same at retail. "Retail" merchant.

"Gross sales."

4. The words "gross sales" shall mean and include all the sales of all the goods, wares, and merchandise made by any wholesale or retail merchant at any one store, mercantile establishment or place of business conducted and controlled by such merchant: *Provided, however*, that the word "gross sales" as used in this act shall not mean or include sales of guano or fertilizer made either at wholesale or retail.

Fertilizer
excepted.

Application of
section and
exceptions.

(b) It is not the purpose of this section to impose a tax upon the business of producing, manufacturing, mixing, blending, or processing any articles of commerce, or upon the sale of such articles of commerce by anyone who engages in the business of producing, manufacturing, mixing, blending or processing, but shall apply to anyone engaged in either of these businesses if, and to the extent that, articles of commerce are bought and sold in connection with such business in substantially the same form in which they are bought.

Calculation of
gross sales.

Time prices.

Worthless accounts
deductible.

(c) Gross sales shall be reckoned at the price at which such sales were made, whether for cash or on time, and if on time, the price charged on the books for such sales, without any allowance for cash discount, and shall be reported as sales with reference to the time of delivery to the purchaser. Accounts found to be worthless and actually charged off for income tax purposes may at corresponding periods be deducted from gross sales, insofar as they represent taxable sales made after June first, one thousand nine hundred and thirty-one, and to be added to gross sales if afterwards collected.

Computation where
second-hand articles
are traded in.

(d) When in the sale of a new article, a second-hand or used article is taken in part payment, the sale of the new article shall be reported at the full gross sales price. The resale of the second-hand or used articles, taken in part payment of the new articles or the resale of articles repossessed by the vendor, may be excluded from gross sales taxable under this act if separate record is kept of all such transactions in such manner as may be prescribed or approved by the Commissioner of Revenue.

Tax imposed.

Semi-annually.

(e) Tax Imposed.

The privilege or license tax imposed by this section shall be at the following rates for each six months or half-yearly period:

Wholesale.

When the total gross wholesale sales of such merchant for the preceding six months or half-yearly period at each place where such business has been carried on has been:

Not more than \$50,000	\$ 12.50	Tax based on gross sales.
More than \$50,000 and not more than \$125,000	\$ 25.00	
More than \$125,000 and not more than \$250,000	\$ 50.00	
More than \$250,000 and not more than \$375,000	\$150.00	
More than \$375,000 and not more than \$500,000	\$200.00	
More than \$500,000 and not more than \$625,000	\$250.00	
More than \$625,000 and not more than \$750,000	\$300.00	
More than \$750,000 and not more than \$875,000	\$350.00	
More than \$875,000 and not more than \$1,000,000	\$400.00	

When the total gross retail sales of such merchant for the preceding six months or half-yearly period at each place where such business has been carried on has been:

Not more than \$5,000	\$ 5.00	Tax based on gross sales.
More than \$5,000 and not more than \$12,500	\$ 12.50	
More than \$12,500 and not more than \$25,000	\$ 25.00	
More than \$25,000 and not more than \$50,000	\$ 50.00	
More than \$50,000 and not more than \$125,000	\$125.00	
More than \$125,000 and not more than \$250,000	\$250.00	
More than \$250,000 and not more than \$375,000	\$375.00	
More than \$375,000 and not more than \$500,000	\$500.00	
More than \$500,000 an additional tax of \$250.00 for each \$250,000 or major fraction thereof, of such gross retail sales.		

(f) Every merchant as defined in this section shall, within the first ten days of the month of December, one thousand nine hundred and thirty-one, and within the first ten days of the months of June and December thereafter, make report to the Commissioner of Revenue of such merchant's gross sales for the preceding six calendar months. Such reports shall be made upon forms prescribed and furnished by the Commissioner of Revenue. If the business is owned by an individual, such report shall be signed by the owner or manager; if owned by a partnership, by one of the partners or manager; if owned by a corporation, by a responsible officer of the corporation; and such report shall be sworn to. Beginning with June first, one thousand nine hundred and thirty-one, it shall be the duty of every merchant to keep a record of sales conforming to the form of report by this section required to be made, and that will provide for a sufficient and accurate record of sales for every merchant, and such record shall not be destroyed for a period of three years or until checked and approved by a representative of the Department of Revenue. The Commissioner of Revenue may cancel the license of any merchant for failure to comply with the provisions of this section and may invoke any other penalties imposed in this act for violation of its provisions. It shall also be the duty of every merchant to keep a complete file

Retail.

Semi-annual reports required

Records to be kept by merchants.

Cancellation for violation of section.

File of invoices to be kept.

of all invoices for a period of three years or until checked by a representative of the Department of Revenue.

Time when taxes
are payable.

(g) The taxes imposed by this section shall be first payable on or before December tenth, one thousand nine hundred and thirty-one, and on or before the tenth day of June and December of each year thereafter. Upon the payment of such privilege or license taxes at each half-yearly period as provided for in this section the Commissioner of Revenue shall issue to the taxpayer a license in form to be prescribed by him, covering and authorizing the conduct of such business by such merchant for the next successive six months.

Issuance of license.

Unlawful to engage
in business with-
out license.

(h) The license taxes imposed by this section shall be and are of the same nature as those imposed by this article of the Revenue Act. It shall be unlawful for any merchant, subject to the provisions of this section, to engage in the business of selling goods, wares and merchandise in this State without procuring the license and paying the taxes at the time or times and in the amount or amounts as imposed in this section. The validity of the license issued by the Commissioner of Revenue under this section shall at all times be contingent upon compliance with all the provisions of this section as to accurate reports of gross sales and payment at each half-yearly period of the tax levied in this section on the merchant subject thereto.

Validity of license
dependent upon
compliance with
section.

Penalties for
violation of section.

(i) Every merchant who fails to make the report required by this section within the time specified, or who fails to make remittance of the amount of the tax due and payable, or who shall make a false report, shall be liable for a penalty equal to the necessary expense of travel and per diem of a representative of the State Department of Revenue who shall be assigned to investigate such violation and to secure a correct report of sales and settlement of tax, and, in addition, every person, firm or corporation violating the provisions of this section shall be guilty of a misdemeanor, and upon conviction, shall be fined or imprisoned in the discretion of the court.

Investigation of
merchants' records.

Violation made
misdemeanor.

Supervision by
Commissioner.

(j) It shall be the duty of the Commissioner of Revenue to administer this section and to have made a check of the books and records of every taxpayer under this act in such manner and at such periods as in his judgment may be necessary to secure a full and complete observance of the provisions of this section, and to this end the properly accredited representatives of the Commissioner of Revenue shall have the right to examine any of the books and records of every such taxpayer. If within a period of three years after the payment of the tax under this section it is found that any taxpayer has paid a tax in excess of the correct

Examination of
books, etc., by
Commissioner.

amount levied in this section, a refund of such over-payment shall be made by the Commissioner of Revenue; and, if it is found that an under-payment of the tax levied in this section has been made, the additional tax shall be collected, with interest at the rate of six per cent. The collection of under-payment of taxes shall be limited to a period of three years from the time such tax is due, but this limitation shall not apply to the assessment of additional taxes upon fraudulent returns. If such an additional assessment is contested, the taxpayer shall have thirty days in which to be heard and file exceptions to such additional assessment, whereupon the Commissioner of Revenue shall pass on any objections or exceptions made and determine the amount of tax, interest, and penalties, if any and such amount shall be due within ten days after notice thereof.

(k) No county, city or town shall levy any privilege or license tax under the provisions of this section, but this prohibition shall not limit or affect the right of any county, city or town to levy privilege or license tax as permitted under any other section of the Revenue Act or other statute.

SEC. 165. *Motor Vehicles for Hire.*

(1) **Passenger Motor Vehicles:** Every person, firm, or corporation, their lessees, trustees, or receivers, engaged in the business of keeping passenger automobiles or other passenger motor vehicles for hire and/or for transportation of persons for compensation, shall first apply for and obtain from the Commissioner of Revenue a "for-hire" license tag for the privilege of engaging in such business, and shall pay for such license the following annual tax:

For each passenger motor-propelled vehicle, one dollar and ninety cents (\$1.90) per hundred pounds weight: *Provided*, that this rate shall also apply to passenger motor vehicles operating upon schedule where seventy-five per cent of the schedule operation is within the corporate limits of one municipality. Where the corporate limits of one or more municipalities join, they shall be treated as one for the purposes of administering this section.

This act shall not apply to motor vehicles operated by the owner thereof who may only transport his neighbor fellow-workmen between their homes and place of regular daily employment.

(2) **"U-Drive-It" Passenger Cars and Motorcycles:** Every person, firm, or corporation, their lessees, trustees, or receivers, engaged in the business of keeping automobiles, other motor vehicles, or motorcycles for rent or lease to others for what is termed "U-Drive-It" or "Drive-It-Your-

Rebating over payments and collecting under payments.

Interest added.

Right of hearing on additional assessment.

Counties, cities and towns may not tax.

Exception.

Motor vehicles for hire.

Passenger vehicles.

Tax based on hundred pounds of weight.

Applicable to vehicles operating 75% within cities and towns.

Not applicable to vehicle owners transporting fellow-workmen.

Tax on "U-Drive-It" cars.

self" purposes for the transportation of persons shall apply for and obtain from the Commissioner of Revenue a "for-hire" license tag for each such vehicle or motorcycle and shall pay for each such license the following annual tax:

Tax on motor-cycles based on passenger capacity.	Motorcycles:	
	1 passenger capacity	\$12.00
	2 passenger capacity	\$15.00
	3 passenger capacity	\$18.00
Tax on automobiles based on hundred pounds of weight.	Automobiles:	
	One dollar and ninety cents (\$1.90) per hundred pounds weight of each such vehicle.	
Tax on sight-seeing cars, etc.	(3) Sight-Seeing and Excursion Passenger Cars: Every person, firm, or corporation, their lessees, trustees, or receivers engaged in the business of keeping automobiles for the purpose of transporting persons on sight-seeing or travel tours shall apply for and procure from the Commissioner of Revenue a "for-hire" license tag for the privilege of engaging in such business and shall pay for such license an annual tax as follows:	
	For vehicles of seven (7) passenger capacity or less, one dollar and ninety cents (\$1.90) per hundred pounds weight.	
License tag.	For vehicles of more than seven (7) and less than fifteen (15) passenger capacity, two dollars and fifty cents (\$2.50) per hundred pounds weight.	
	For vehicles of more than fifteen (15) and less than twenty-five (25) passenger capacity, three dollars and fifty cents (\$3.50) per hundred pounds weight.	
Tax based on passenger capacity and hundred pounds of weight.	Over twenty-five (25) passenger capacity, four dollars (\$4.00) per hundred pounds weight.	
	(4) Short Haul Trucks: Every person, firm, or corporation, their lessees, trustees, or receivers, engaged in the business of keeping property-carrying automobiles or other property-carrying motor vehicles, trucks, tractors, trailers or semi-trailers, for rent, lease, and/or hire, or operating motor vehicles, trucks, and/or tractors on call, pre-arrangement, contract, lease or other agreement or otherwise, for the transportation of property for compensation within a seventy-five mile radius of residence, shall apply for and obtain from the Commissioner of Revenue a "for-hire" license tag for the privilege of engaging in such business, shall pay for such license the following annual tax:	
Tax on short haul trucks traveling within 75-mile radius.	For each such motor-propelled vehicle, truck, truck-tractor, trailer, or semi-trailer, at the following rate per hundred pounds weight as hereinafter determined:	
	Under 2 tons	\$1.00 per hundred
License tag.	2 tons, under 3 tons	\$1.25 per hundred
	3 tons and over	\$2.00 per hundred
Tax based on hundred pounds of weight.		

(5) Long Haul Trucks: Every person, firm, or corporation, their lessees, trustees, receivers, engaged in the business of operating automobiles or other motor vehicles, trucks, tractors, trailers, or semi-trailers, for the inter-county transportation of property over the public highways of this State for compensation or either upon call, pre-arrangement, contract, rent, lease, or other arrangement, shall apply for and procure from the Commissioner of Revenue a "for-hire" license tag for the privilege of engaging in such business and shall pay for such license an annual tax as follows:

Tax on long haul trucks.

For each motor-propelled vehicle, truck or tractor, at the following rate per hundred pounds weight as hereinafter determined:

License tag.

Tax based on hundred pounds of weight.

Under 2 tons carrying capacity	\$1.25 per hundred
2 tons carrying capacity and under 3 tons carrying capacity	\$2.00 per hundred
3 tons carrying capacity and over	\$3.00 per hundred

For each trailer or semi-trailer, at the following rate per hundred pounds weight as hereinafter determined:

Under 2 tons carrying capacity	\$1.50 per hundred
2 tons carrying capacity and under 3 tons carrying capacity	\$2.00 per hundred
3 tons carrying capacity and over	\$4.00 per hundred

License tax paid under this section between April first and July first shall be at three-fourths ($\frac{3}{4}$) the annual rate; between July first and October first, shall be at one-half ($\frac{1}{2}$) the annual rate; and where the tax is paid after October first, the tax shall be at one-fourth ($\frac{1}{4}$) the annual rate.

Pro-rating license tax for fractions of year.

Operators under this sub-section shall be subject to the "Casual Trip" and "Contract" provisions and other limitations of section two, chapter one hundred thirty-six, Public Laws one thousand nine hundred twenty-seven, and amendments thereto.

Also subject to casual trip and contract provisions.

The Commissioner of Motor Vehicles may allow any owner of a motor truck, truck-tractor, trailer or semi-trailer to overload his vehicle by paying an additional fee, as set forth in the above schedules, for the said overload.

Overloading allowed upon paying additional tax.

Motor vehicles, used in the business upon which the tax is imposed in this section shall be exempt from the license tax imposed in Article III, chapter fifty-five, section two thousand six hundred twelve of the Consolidated Statutes, and amendments thereto; but the Commissioner of Revenue shall furnish a number plate so designed as to easily indicate the class of business such vehicle is engaged in and evidence the payment of the tax imposed herein. From the revenue collected under this section the Commissioner of Revenue shall pay into the State Treasury for the benefit of the State Highway

Motor vehicles licensed hereunder exempt from certain other taxes.

Number plates.

Payment by Commissioner of part of taxes for highway fund.

Fund an amount equal to the license plate tax levied in Article III, chapter fifty-five, section two thousand six hundred twelve of the Consolidated Statutes, and amendments thereto, on all vehicles licensed hereunder.

Determination of weight of cars carrying passengers.

The weight of each such passenger motor-propelled vehicle taxed under this section shall be determined by the manufacturer's rated chassis weights, plus the manufacturer's rated body weight, subject to verification by the Commissioner of Revenue or his authorized deputy, and if not rated by the manufacturer, then the weight shall be determined by the Commissioner of Revenue or his duly authorized deputy.

Determination of weight of trucks, etc.

The weight of each such motor-propelled truck, tractor, trailer or semi-trailer taxed under this section shall be determined by the manufacturer's rated chassis weights, plus the carrying capacity, subject to verification by the Commissioner of Revenue or his authorized deputy, and if not rated by the manufacturer, then the weight shall be determined by the Commissioner of Revenue or his duly authorized deputy.

Counties may not tax; cities and towns limited to \$20 tax for each vehicle.

Motor vehicles and business taxed under this section shall be exempt from county license tax, but the city of residence may levy a license tax not in excess of twenty dollars (\$20.00) per vehicle.

Effective January 1, 1932.

This section shall become effective January first, one thousand nine hundred thirty-two, and sections one hundred sixty-four and one hundred sixty-five, Revenue Act one thousand nine hundred twenty-nine, shall remain in force and effect until December thirty-first, one thousand nine hundred thirty-one, and the license tax imposed in the Revenue Act of one thousand nine hundred twenty-nine shall be collectible on and after June first, one thousand nine hundred thirty-one, on the basis of seven-twelfths of the amount imposed therein.

1929 Act effective till then.

Operators of motor vehicles operating under this section shall keep the name and home address of the owner painted in not less than three-inch plain type letters upon each side of each vehicle.

Name and address of owner to be carried on each vehicle.

Exemptions from section.

Motor vehicles operating under Chapter one hundred thirty-six, Public Laws of one thousand nine hundred twenty-seven, and amendments thereto, and upon which the tax is paid under section two hundred nine of this act shall be exempt from all of the provisions of this section.

Vehicles carrying farm products excepted.

The transportation of farm crops or products, not including forest products, from farms to the first or primary markets, shall be exempt from the license tax imposed in this section.

Violation of section misdemeanor.

Any person, firm, or corporation failing, refusing, or neglecting to comply with or violating any of the provisions of this section shall be guilty of a misdemeanor, and fined not less than fifty dollars (\$50.00) nor more than five hundred

Punishment.

dollars (\$500.00), and/or imprisoned in the discretion of the court.

The section shall not apply to motor vehicles used occasionally in transporting farm and dairy products from the place of production to the first market.

Vehicles carrying certain farm and dairy products excepted.

SEC. 166. *Tax on Seals Affixed by Officers.*

Whenever the seal of the State, of the State Treasurer, the Secretary of State, or of any other public officer required by law to keep a seal (not including clerks of courts, notaries public, and other county officers) shall be affixed to any paper, the tax, to be paid by the party applying for same, shall be as follows:

Tax on seals affixed by officers.

For the Great Seal of the State, on any commission \$2.50

Great Seal of State.

For the Great Seal of the State on warrants of extradition for fugitives from justice from other states, the same fee and seal tax shall be collected from the state making the requisition which is charged in this State for like service.

For the seal of the State Department, to be collected

by the Secretary of State

\$1.00

Seal of State Department.

For the seal of the State Treasurer, to be collected by

him

\$1.00

Seal of State Treasurer.

For a scroll, when used in the absence of a seal, the tax shall be on the scroll, and the same as for the seal.

Tax on scrolls.

(a) All officers shall keep a true, full, and accurate account of the number of times any of such seals or scrolls are used, and shall deliver to the Governor of the State a sworn statement thereof.

Accurate account to be kept by officers.

(b) All seals affixed for the use of any county of the State, used on the commissions of officers of the National Guard, and any other public officer not having a salary, under the pension law, or under any process of court, shall be exempt from taxation, or to any commission issued by the Governor to any person in the employ of the State, or to be employed by the State.

Certain exceptions.

ADMINISTRATIVE PROVISIONS

Administrative provisions.

SEC. 181. When a license tax is required by law, and whenever the General Assembly shall levy a license tax on any business, trade, employment, or profession, or for doing any act, it shall be unlawful for any person, firm, or corporation without a license to engage in such business, trade, employment, profession, or do the act; and when such tax is imposed it shall be lawful to grant a license for the business, trade, employment, or for doing the act; and no person, firm, or corporation shall be allowed the privilege of exercising any business, trade, employment, profession, or the doing of any

Unlawful to engage in any taxable business without license.

State license
necessary.

act taxed in this schedule throughout the State under one license, except under a State-wide license.

SEC. 182. Manner of Obtaining License from the Commissioner of Revenue.

Application for
license.

(a) Every person, firm, or corporation desiring to obtain a State license for the privilege of engaging in any business, trade, employment, profession, or of the doing of any act for which a State license is required shall, unless otherwise provided by law, make application therefor in writing to the Commissioner of Revenue, in which shall be stated the county, city, or town and the definite place therein where the business, trade, employment, or profession is to be exercised; the name and resident address of the applicant, whether the applicant is an individual, firm, or corporation; the nature of the business, trade, employment, or profession; number of years applicant has prosecuted such business, trade, employment, or profession in this State, and such other information as may be required by the Commissioner of Revenue. The application shall be accompanied by the license tax prescribed in this article.

Issuance of license
by Commissioner.

(b) Upon receipt of the application for a State license with the tax prescribed by this article, the Commissioner of Revenue, if satisfied of its correctness, shall issue a State license to the applicant to engage in the business, trade, employment, or profession in the name of and at the place set out in the application. No license issued by the Commissioner of Revenue shall be valid or have any legal effect unless and until the tax prescribed by law has been paid, and the fact of such shall appear on the face of the license.

License invalid
till payment of tax.

SEC. 183. Persons, Firms, and Corporations Engaged in More Than One Business to Pay Tax on Each.

Separate license
necessary for
each business
engaged in.

Where any person, firm, or corporation is engaged in more than one business, trade, employment, or profession which is made under the provisions of this article subject to State license taxes, such persons, firms, or corporations shall pay the license tax prescribed in this article for each separate business, trade, employment, or profession.

SEC. 184. Effect of Change in Name of Firm.

Change in name
of firm does not
necessitate new
license.

No change in the name of the firm nor the taking in of a new partner, nor the withdrawal of one or more of the firm, shall be considered as commencing business; but if any one or more of the partners remain in the firm, the business shall be regarded as continuing.

SEC. 185. *License May be Changed When Place of Business Changed.*

When a person, firm, or corporation has obtained a State license to engage in any business, trade, employment, or profession at any definite location in a county, and desires to remove to another location in the same county, the Commissioner of Revenue may, upon proper application, grant such person, firm, or corporation to make such move, and may endorse upon the State license his approval of change in location.

Consent of Commissioner necessary upon change of location.

SEC. 186. *Property Used in a Licensed Business Not Exempt From Taxation.*

A State license, issued under any of the provisions of this article, shall not be construed to exempt from other forms of taxation the property employed in such licensed business, trade, employment, or profession.

Property used in licensed business not exempt from other forms of taxation.

SEC. 187. *Engaging in Business Without a License.*

(a) All State license taxes under this article or schedule, unless otherwise provided for, shall be due and payable annually on or before the first day of June of each year, or at the date of engaging in such business, trade, employment, and/or profession, or doing the act.

Time when taxes are payable.

(b) If any person, firm, or corporation shall continue the business, trade, employment, or profession, or to do the act, after the expiration of a license previously issued, without obtaining a new license, he or it shall be guilty of a misdemeanor and upon conviction shall be fined and/or imprisoned in the discretion of the court, but the fine shall not be less than twenty per cent of the tax in addition to the tax and the cost; and if such failure to apply for and obtain a new license be continued, such person, firm, or corporation shall pay additional tax of five per centum of the amount of the State license tax which was due and payable on the first day of June of the current year, in addition to the State license tax imposed by this article, for each and every thirty days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid with the State license tax, and shall become a part of the State license tax. The penalties for delayed payment hereinbefore provided shall not impair the obligation to procure a license in advance or modify any of the pains and penalties for failure to do so.

Continuance in business after expiration of license made misdemeanor.

Fine.

Penalty.

Payment of penalties.

(c) If any person, firm, or corporation shall commence to exercise any privilege or to promote any business, trade, employment, or profession, or to do any act requiring a State

Commencement of business without license made misdemeanor.

license under this article without such State license, he or it shall be guilty of a misdemeanor, and shall be fined and/or imprisoned in the discretion of the court; and if such failure, neglect, or refusal to apply for and obtain such State license be continued, such person, firm, or corporation shall pay an additional tax of ten per centum of the amount of such State license tax which was due and payable at the commencement of the business, trade, employment, or profession, or doing the act, in addition to the State license tax imposed by this article, for each and every thirty (30) days that such State license tax remains unpaid from the date that same was due and payable, and such additional tax shall be assessed by the Commissioner of Revenue and paid with the State license tax, and shall become a part of the State license tax.

Penalty of 10%.

Sheriff to levy upon and sell property for non-payment of tax and penalty.

(d) If any person, firm, or corporation shall fail, refuse, or neglect to make immediate payment of any taxes due and payable under this article, additional taxes, and/or any penalties imposed pursuant thereto, upon demand, the Commissioner of Revenue shall certify the same to the sheriff of the county in which such delinquent lives or has his place of business, and such sheriff shall have the power and shall levy upon any personal or real property owned by such delinquent person, firm, or corporation, and sell the same for the payment of the said tax or taxes, penalty and costs, in the same manner as provided by law for the levy and sale of property for the collection of other taxes; and if sufficient property is not found, the said sheriff shall swear out a warrant before some justice of the peace or recorder in the county for the violation of the provisions of this act and as provided in this act.

Swearing out warrant where no property is found.

SEC. 188. Each Day's Continuance in Business Without a State License a Separate Offense.

Each and every day that any person, firm, or corporation shall continue to exercise or engage in any business, trade, employment, or profession, or do any act in violation of the provisions of this article shall be and constitute a distinct and a separate offense.

Each day's continuance in business without license separate offense.

SEC. 189. Duties of Commissioner of Revenue.

(a) Except where otherwise provided, the Commissioner of Revenue shall be the duly authorized agent of this State for the issuing of all State licenses and the collection of all license taxes under this article, and it shall be his duty and the duty of his deputies to make diligent inquiry to ascertain whether all persons, firms, or corporations in the various counties of the State who are taxable under the provisions

Duties of Commissioner in issuing licenses.

Inquiry to see licenses paid.

of this article have applied for the State license and paid the tax thereon levied.

(b) The Commissioner of Revenue shall continually keep in his possession a sufficient supply of blank State license certificates, with corresponding sheets and duplicates consecutively numbered; shall stamp across each State license certificate that is to be good and valid in each and every county of the State the words "State-wide License," and shall stamp or imprint on each and every license certificate the words, "Issued by the Commissioner of Revenue."

Stock of blank license certificates to be kept by Commissioner.

Stamping certificates.

(c) Neither the Commissioner of Revenue nor any of his deputies shall issue any duplicate license unless expressly authorized to do so by a provision of this article or schedule, and unless the original license is lost or has become so mutilated as to be illegible, and in such cases the Commissioner of Revenue is authorized to issue a duplicate certificate for which the tax is paid, and shall stamp upon its face "Duplicate."

Issuance of duplicate licenses.

Stamping.

SEC. 190. *License to be Procured Before Beginning Business.*

(a) Every person, firm, or corporation engaging in any business, trade, and/or profession, or doing any act for which a State license is required and a tax is to be paid under the provisions of this article or schedule, shall, annually in advance, on or before the first day of June of each year, or before engaging in such business, trade, and/or profession, or doing the act, apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, trade, and/or profession, or doing such act, and shall pay the tax levied therefor.

License to be obtained and tax paid before beginning business.

Application.

(b) Licenses shall be kept posted where business is carried on. No person, firm, or corporation shall engage in any business, trade, and/or profession, or do the act for which a State license is required in this article or schedule without having such State license posted conspicuously at the place where such business, trade, and/or profession is carried on; and if the business, trade, and/or profession is such that such license cannot be so posted, then the itinerant licensee shall have such license required by this article or schedule in his actual possession at the time of carrying on such business, trade, and/or profession, or doing the act named in this article or schedule, or a duplicate thereof.

Posting of licenses at places of business required.

Itinerant licensee to carry license on person.

(c) Any person, firm, or corporation failing, neglecting, or refusing to have the State license required under this article or schedule posted conspicuously at the place of business for which the license was obtained, or to have the same or a duplicate thereof in actual possession if an itinerant, shall pay

Failure to post license in conspicuous place incurs penalty of \$25 for each day's failure.

an additional tax of twenty-five dollars (\$25.00) for each and every separate offense, and each day's failure, neglect, or refusal shall constitute a separate offense.

SEC. 191. *Sheriff and City Clerk to Report.*

Annual report by sheriffs and city clerks to Commissioner as to business establishments in their respective jurisdictions.

The sheriff of each county and the clerk of the board of aldermen of each city or town in the State shall, on or before the fifteenth day of June of each year, make a report to the Commissioner of Revenue, containing the names and the business, trade, and/or profession of every person, firm, or corporation in his county or city who or which is required to apply for and obtain a State license under the provisions of this article or schedule, and upon such forms as shall be provided and in such detail as may be required by the Commissioner of Revenue.

ARTICLE III

SCHEDULE C

FRANCHISE TAX

Schedule C.
Franchise Tax.

SEC. 201. *Defining Taxes in This Article.*

Franchise taxes defined.

The taxes levied and assessed in this article or schedule shall be listed and paid as specifically herein provided, and shall be for the privilege of engaging in or carrying on the business or doing the act named; and if a corporation, shall be a tax for the continuance of its corporate rights and privileges granted under its charter, if incorporated in this State, or by reason of any act of domestication, if incorporated in another State, and shall be subject to other regulations mentioned in this act.

SEC. 202. *Privilege Tax on Railroads.*

Tax on railroads.

Every person, firm, or corporation, domestic or foreign, owning and/or operating a railroad in this State, shall, in addition to all other taxes levied and assessed in the State, pay to the Commissioner of Revenue a license or franchise tax for the privilege of engaging in such railroad business within the State of North Carolina, as follows:

Method of levying tax.

Railroads to furnish copy of report rendered State Board of Assessment.

(a) Such person, firm, or corporation shall furnish to the Commissioner of Revenue a copy of the report and statement required to be made to the State Board of Assessment in the Machinery Act and such other and further information as the Commissioner of Revenue may require; and upon such report and statement the Commissioner of Revenue shall ascertain the value upon which the tax to be paid by such person, firm, or corporation as a license or privilege tax shall be calculated.

(b) The value upon which such calculations shall be made by the Commissioner of Revenue, and the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina shall be the value of the total property, tangible and intangible, in this State, for each such railroad company as assessed for ad valorem taxation for the year in which such report is made.

Tax levied upon total valuation of property within State.

(c) The license or franchise tax which every such railroad company shall pay for the privilege of carrying on or engaging in intrastate commerce within this State shall be seventy-five one-hundredths of one per cent of the value ascertained as above by the Commissioner of Revenue, and tax shall be due and payable on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

Tax to be .75 of 1% of said value.

When due.

(d) If any such person, firm, or corporation shall fail, neglect, or refuse to make and deliver the report and statement provided for in this section, the Commissioner of Revenue shall estimate, from the reports and records on file in the Department of the State Board of Assessment, the value upon which the amount of tax due by such company under this section shall be computed, shall levy and assess the license or franchise tax upon such estimate, and shall collect the same, together with such penalties herein imposed for failure to make the report and statement.

Upon failure to submit required report, tax based upon valuation returned to State Board of Assessment.

(e) It is the intention of this section to levy upon railroad companies a license, franchise, or privilege tax for the privilege of engaging in intrastate commerce carried on wholly within this State, and not a part of interstate commerce; that the tax provided for in this section is not intended to be a tax for the privilege of engaging in interstate commerce, nor is it intended to be a tax on the business of interstate commerce, nor is it intended to be a tax having any relation to the interstate or foreign business or commerce in which any such railroad company may be engaged in addition to its business in this State.

Intent of section to levy tax on intrastate, not interstate, commerce.

(f) No county, city, or town shall levy a license or franchise tax on the business taxed under this section.

Counties, cities and towns may not tax.

SEC. 203. *Privilege Tax, Electric Light, Power, Street Railway, Gas, Water, Sewerage, and Other Similar Public-Service Companies Not Otherwise Taxed.*

Public utilities.

(1) Every person, firm, or corporation, domestic or foreign, other than municipal corporations, engaged in the business of furnishing electricity, electric lights, current, power or gas, owning and/or operating a water or public sewerage system, or owning and/or operating a street railway for the transpor-

Public utilities required to submit annual verified report.

Contents of report.	tation of freight or passengers for hire shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms and blanks as required by him, a report and statement, verified by the oath of the officer or agent making such report and statement, containing the following information as of the first day of July of the current calendar year:
Total gross earnings for past year.	(a) The total gross earnings and receipts for the year ending the thirtieth day of June of the next preceding fiscal year from such business within and without this State.
Same accruing within State.	(b) The total gross earnings and receipts for the same period from such business within this State.
Same from commodities sold to others who in turn sold them to public.	(c) The total gross earnings and receipts from the commodities described in this section sold to any other person, firm, or corporation engaged in selling such commodities to the public, and actually sold by such vendee, to the public, together with the name of such vendee, with the amount sold and the price paid by each.
Total price paid other companies for commodities purchased.	(d) The total amount and price paid for such commodities purchased from another public-service company doing business in this State, and the name or names of the vendor.
Deductions from receipts in State of those reported in sub-section 1 (c).	(2) From the total gross earnings and receipts within this State there shall be deducted the gross earnings and receipts reported in sub-section (1) (c) of this section: <i>Provided</i> , that this deduction shall not be allowed where the sale of such commodities were made to any person, firm, or corporation or municipality which is exempted by law from the payment of the tax herein imposed upon such commodities when sold or used by it.
Not allowable if sold to corporations exempt from franchise tax.	
Tax is 2% of earnings in State after deductions.	(3) Such person, firm, or corporation shall pay an annual privilege or franchise tax of five per cent of the total gross earnings and receipts derived from such business within this State, after the deductions allowed as herein provided for; which said tax shall be for the privilege of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report herein provided for.
Report to include total gross earnings for previous year.	(4) The report herein required of gross sales within and without the State, to be made in each year on the first day of August, shall include the total gross earnings for the previous year ending June thirtieth of all properties owned and operated by the reporting company on the first day of August in each year, whether operated by it for the previous annual period, or whether intermediately acquired by purchase or lease, it being the intent and purpose of this section to measure the amount of privilege or franchise tax in each year
Intent of section.	

with reference to the gross receipts of the property operated for the previous year and to fix liability for the payment of the tax on the owner, operator or lessor on the first day of August in each year.

(5) Companies taxed under this section shall not be required to pay the franchise tax imposed by section two hundred ten or two hundred eleven of this article, and no county shall impose a license or franchise tax upon the business taxed under this section.

Not taxable under sections 210 and 211.

SEC. 204. *Privilege Tax on Pullman, Sleeping, Chair, and Dining Cars.*

Every person, firm, or corporation, domestic or foreign, engaged in the business of operating any Pullman, sleeping, chair, dining, or other similar cars where an extra charge is made for the use or occupancy of same shall annually, on or before the first day of August, make and deliver to the Commissioner of Revenue, upon such forms, blanks, and in such manner as may be required by him, a full, accurate, and true report and statement, verified by the oath of the officer or agent making such report, of the total gross earnings and receipts of such person, firm, or corporation from such business wholly within this State during the year ending the thirtieth day of June of the current year.

Pullman car companies, etc., required to make annual report of gross earnings and receipts in State.

Time of report.

(1) Such person, firm, or corporation shall pay an annual privilege, license, or franchise tax of ten (10) per cent of the total gross earnings and/or receipts derived from such business wholly within this State; which said tax shall be paid for the privilege of carrying on or engaging in the business named in this State, and shall be paid to the Commissioner of Revenue at the time of filing the report and statements herein provided for.

Tax of 10% of such earnings and receipts.

Time of payment.

(2) No county, city, or town shall impose any license or franchise tax on the business taxed under this section.

Counties, cities and towns may not tax.

SEC. 205. *Privilege Tax on Express Companies.*

Every person, firm, or corporation, domestic or foreign, engaged in this State in the business of an express company as defined in this act, shall, in addition to a copy of the report required in the Machinery Act, annually, on or before the first day of August, make and deliver to the Commissioner of Revenue a report and statement, verified by the oath of the officer or agent making such report or statement, containing the following information as of the first day of July of the current year:

Express companies to make annual report.

Contents of report.

Invested capital in and out of State.	(a) The average amount of invested capital employed within and without the State in such business during the year ending the thirtieth day of June of the current year.
Net income earned on such capital.	(b) The total net income earned on such invested capital from such business during the year ending the thirtieth day of June of the current year.
Number of miles of operation in State.	(c) The total number of miles of railroad lines or other common carriers over which such express companies operate in this State during the year ending the thirtieth day of June of the current year.
Method of calculating tax.	(1) Every such person, firm, or corporation, domestic or foreign, engaged in such express business within this State shall pay to the Commissioner of Revenue, at the time of filing the report required in this section, the following annual privilege or license tax for the privilege of engaging in such express business within this State:
Where net income on such capital is 6% or less, tax of \$18 per mile of line.	Where the net income on the average capital invested during the year ending the thirtieth day of June of the current year is six per cent or less, Eighteen (\$18.00) Dollars per mile of railroad lines.
6% to 8%, \$21 per mile.	More than six per cent and less than eight per cent, Twenty-one (\$21.00) Dollars per mile of railroad lines.
Over 8%, \$25 per mile.	Eight per cent and over, Twenty-five (\$25.00) Dollars per mile of railroad lines operated over.
Companies not having previous earnings, \$7.50 per mile.	(2) Every such person, firm, or corporation, domestic or foreign, who or which engages in such business without having had previous earnings upon which to levy the privilege or license tax, shall report to the Commissioner at the time of beginning business in this State and pay for such privilege of engaging in business in this State a tax of Seven Dollars and fifty cents (\$7.50) per mile of the railroad lines operated over or proposed to operate over.
Counties may not tax; cities and towns may tax upon basis of population.	(3) Counties shall not levy a privilege or license tax on the business taxed under this section, and municipalities may levy an annual privilege or license tax on such express companies for the privilege of doing business within the municipal limits as follows:
	Municipalities of less than 500 population..... \$ 5.00
	Municipalities of 500 and less than 1,000 population..... 10.00
	Municipalities of 1,000 and less than 5,000 population..... 20.00
	Municipalities of 5,000 and less than 10,000 population..... 30.00
	Municipalities of 10,000 and less than 20,000 population..... 50.00
	Municipalities of 20,000 and over 75.00

SEC. 206. *Privilege Tax—Telegraph Companies.*

Every person, firm, or corporation, domestic or foreign, engaged in operating the apparatus necessary to communication by telegraph between points within this State shall annually, on or before the first day of August, furnish the Commissioner of Revenue a copy of the report and statement required to be filed with the State Board of Assessment in the Machinery Act; and at the same time such report and statement is filed with the Commissioner of Revenue shall pay to him for the privilege of engaging in such business within the State an annual license tax of Six Dollars (\$6.00) per mile of line of poles or conduits owned and/or operated by such persons, firms, or corporations in this State.

Telegraph companies required to make annual report and pay \$6 per mile of lines.

(a) Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce or upon any business transacted by the Federal Government.

No tax on interstate commerce.

(b) Counties shall not levy a license tax on the business taxable under this section, and municipalities may levy the following license tax:

Counties may not tax; cities and towns may tax upon basis of population.

Less than 5,000 population	\$10.00
5,000 and less than 10,000 population.....	15.00
10,000 and less than 20,000 population.....	20.00
20,000 population and over.....	50.00

SEC. 207. *Privilege Tax—Telephone Companies.*

Every person, firm, or corporation, domestic or foreign, owning and/or operating a telephone business for the transmission of messages and/or conversations to, from, through, in, or across this State, shall, within thirty days after the first day of January, April, July, and October of each year, make a quarterly return, verified by the oath of the officer or agent making such return, to the Commissioner of Revenue, showing the total amount of gross earnings and receipts of such telephone company for the three months ending the last day of the month immediately preceding such return, and pay the license or privilege tax herein imposed at the time of making such return.

Telephone companies required to submit quarterly reports.

Reports to show total gross earnings and receipts.

(a) An annual license or privilege tax of five per cent (5%), payable quarterly, on the gross earnings or receipts of such telephone company, is herein imposed for the privilege of engaging in such business within this State. Such gross receipts shall include all rentals, other similar charges, and all tolls received from business which both originates and terminates in the State of North Carolina, whether such business in the course of transmission goes outside of this State or not, in the proportion that the pole mileage of such company in the State bears to the pole mileage in another

Tax of \$5 upon all messages originating and terminating in State.

What gross receipts include.

Basis of calculation where messages originating in State go outside.

- Basis may be other than pole mileage.
- Deduction of not more than 1% allowed where municipalities have sold local companies to companies herein taxed upon basis of not exceeding 1% of revenue.
- Proof of such contract.
- Failure to make reports or pay tax imposes penalty of \$1,000.
- No tax upon interstate commerce.
- Counties, cities and towns may not tax.
- State through which the message is transmitted, deducting the tolls received from official business of the United States: *Provided*, that such telephone companies whose records show their gross earnings and receipts within this State upon a basis other than the pole mileage proportion may, with the approval of the Commissioner of Revenue, make return of their gross earnings and receipts upon such other basis: *Provided further*, where any city or town in this State has heretofore sold at public auction to the highest bidder the right, license and/or privilege of engaging in such business in such city or town, based upon a percentage of gross revenue of such telephone company, and is now collecting and receiving therefor a revenue or tax not exceeding one per cent of such revenues, the amount so paid by such operating company, upon being certified by the treasurer of such municipality to the Commissioner of Revenue, shall be from time to time credited by the Department of Revenue to such telephone company upon the tax imposed by the State under this section of this act.
- (b) Any such person, firm, or corporation, domestic or foreign, who or which fails, neglects, or refuses to make the return and/or pay the tax at the time provided for in this section shall, in addition to the tax herein imposed, pay a penalty of one thousand dollars (\$1,000.00), to be assessed and collected by the Commissioner of Revenue as other taxes and penalties are assessed and collected.
- (c) Nothing in this section shall be construed to authorize the imposition of any tax upon interstate commerce.
- (d) Counties, cities, and towns shall not levy any license or privilege tax on the business taxed under this section.

SEC. 208. *Privilege Tax—Insurance Companies.*

Insurance companies directed to apply for annual license.

Every person, firm, or corporation, domestic or foreign, which contracts on his, their, or its account to issue any policies for or agreements for life, fire, marine, surety, guaranty, fidelity, employers' liability, liability, credit, health, accident, livestock, plate glass, tornado, automobile, automatic sprinkler, burglary, steam boiler, and all other forms of insurance shall apply for and obtain from the Insurance Commissioner a State license for the privilege of engaging in such business within this State, and shall pay for such State license the following tax:

Tax based upon kind of insurance sold.

- (1) The annual license or privilege tax, due and payable on or before the first day of April of each year, shall be for each such license issued to:
- | | |
|--|----------|
| An insurance rate-making company or association..... | \$350.00 |
| A life insurance company or association..... | 250.00 |

A fire insurance company or association of companies operating a separate or distinct plant of agencies.....	\$200.00
An accident or health insurance company or association	200.00
A marine insurance company or association	200.00
A fidelity or surety company or association	200.00
A plate glass insurance company or association	200.00
A boiler insurance company or association	200.00
A foreign mutual insurance company or association	200.00
A domestic farmers' mutual insurance company or association	10.00
A fraternal order	25.00
A bond, investment, dividend, guaranty, registry, title guaranty, credit, fidelity, liability, or debenture company or association	200.00
All other insurance companies or associations	200.00

(a) When the paid-in capital stock and/or surplus of a life insurance company does not exceed one hundred thousand dollars (\$100,000.00) the license tax levied in subsection (1) shall be one-half the amount named.

One-half tax on companies of \$100,000 or less.

(2) Any foreign mutual fire insurance company or association which insures only factories or mills or property connected with such factories or mills may be licensed to transact such business in this State by filing with the Insurance Commissioner a satisfactory statement of its financial condition and such other information as he may require: a copy of its charter; a certificate of compliance with the laws of its home State, and the appointment of the Insurance Commissioner of this State as its attorney or agent to accept service. For such license it shall pay to the Insurance Commissioner, on or before the first day of April of each year, or before the beginning of business in this State, an annual department license fee of twenty-five dollars (\$25.00) and an annual fee of twenty dollars (\$20.00) for filing its annual statement.

Foreign mutual insurers of factories and mills only to furnish statement of financial condition.

Contents of statement.

Tax of \$25, plus \$20 for filing statement.

(3) Every such person, firm, or corporation, domestic or foreign, engaged in the business hereinbefore described in this section, shall by its general agent, president, or secretary, within the first thirty days of January and July of each year, file with the Insurance Commissioner of this State a full, accurate, and correct report and statement, verified by the oath of such general agent or president, secretary, or some officer at the home or head office of the company or association in this country, of the total gross premium receipts derived from such insurance business from the residents of this State, or on property located therein, during the preceding six months of the previous calendar year, and

Semi-annual statement from all companies required as to total gross premium receipts in this State.

at the time of making such report and statement shall, except as hereinafter provided, pay to the Insurance Commissioner, in addition to other license taxes imposed in this section, a license or privilege tax for the privilege of engaging in such business in this State, a license tax of two and one-half per cent ($2\frac{1}{2}\%$) upon the amount of such gross premium receipts, with no deduction for dividends, whether returned in cash or allowed in payment or reduction of premiums or for additional insurance, and without any deduction except for return premiums or return assessments. The rate of tax on premiums for liability under the Workmen's Compensation Act for all insurance companies collecting such premiums shall be four per cent (4%) on all premiums collected in this State on such liability insurance, and a corresponding rate of tax shall be collected from self-insurers: *Provided*, if any general agent shall file with the Insurance Commissioner a sworn statement showing that one-fifth of the entire assets of his company are invested and are maintained in any of the following securities or property, to-wit, bonds of this State or any county, city, town, or school district of this State, or in loans to citizens or corporations or organizations of this State, then such tax shall be three-fourths of one per centum of such gross premium receipts: *Provided*, that the provisions herein as to tax and premium receipts shall not apply to domestic farmers' mutual fire insurance companies, nor to fraternal orders or societies that do not operate for a profit and do not issue policies on any persons except its members.

(4) Every special or district agent, manager or organizer, general agent, local canvassing agent, resident or non-resident adjuster, or non-resident broker, representing any company referred to in this section, shall on or before the first day of April of each year, apply for and obtain from the Insurance Commissioner a license for the privilege of engaging in such business in this State, and shall pay for such license for each company represented the following annual tax:

Additional tax of $2\frac{1}{2}\%$ of such receipts levied.

Additional tax is 4% on Workmen's Compensation insurance.

Tax is $\frac{3}{4}\%$ if one-fifth of company's assets invested in State bonds or loaned to citizens of State.

Farmers' mutuals and fraternal associations excepted.

Additional tax levied on various classes of agents.

Tax based on type of agent.

Special or district agent, manager or organizer (including seal)	\$ 5.00
General agent	6.00
Local or canvassing agent (including seal)	2.50
Resident fire insurance adjuster	2.00
Non-resident fire insurance adjuster	5.00
Non-resident broker	10.00

But any such company having assets invested and maintained in this State as provided in sub-section three of this section shall pay the following license fees: for

Special agent (including seal).....	\$2.50
Local canvassing agent (including seal).....	1.00

Any person not licensed as an insurance agent on April first, one thousand nine hundred and thirty-one, and applying for license thereafter shall pay an examination fee of ten dollars (\$10.00) to be paid to the Insurance Commissioner as other license fees and taxes.

In the event a license issued under this sub-section is lost or destroyed, the Insurance Commissioner, for a fee of fifty cents (50¢) may certify to its issuance, giving number, date and form, which may be used by the original party named thereon in lieu of the said original license. There shall be no charge for the seal affixed to such certificate of said license.

(5) Any person, firm, or corporation, domestic or foreign, exchanging reciprocal or inter-insurance contracts as provided herein, shall pay through their attorneys an annual license fee, due and payable on the first day of April of each year, of two hundred dollars (\$200.00) and two and one-half per cent (2½%) of the gross premium deposits, and also all other regular fees prescribed by law, to be reported, assessed, and paid as other gross premium taxes provided for in this section: *Provided*, the tax on Workmen's Compensation insurance premiums shall be the same as that fixed in sub-section three (3) of this act.

(6) Companies paying the tax levied in this section shall not be liable for franchise tax on their capital stock, and no county, city or town shall be allowed to impose any additional tax license or fee, other than ad valorem taxes, upon any insurance company or association paying the tax levied in this section. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner.

SEC. 209. *Franchise Carriers by Motor Busses and Trucks—Interstate and Intrastate.*

(a) Every motor vehicle carrier holding a franchise certificate issued by the Corporation Commission under Chapter fifty, Public Laws of one thousand nine hundred and twenty-five, and amendments thereto, who operates motor vehicles on the public highways of this State between fixed termini or over a regular route for the transportation of persons or property for compensation, as the terms "motor vehicle carrier," "motor vehicle," "public highways," and "between fixed termini or over a regular route" are defined in the said Chapter fifty, Public Laws of one thousand nine hundred and twenty-five,

Tax on agents where assets are invested in State.

Examination fee of \$10 required of agents not licensed on April 1, 1931.

Duplicate licenses issued to replace those lost or destroyed at 50¢ each.

Reciprocals taxed at \$200, plus 2½% of gross premium deposits.

Workmen's Compensation insurance 4%.

Companies taxed hereunder not liable for tax on capital stock.

Counties, cities and towns may not tax those taxed hereunder.

Busses and trucks operating between fixed termini.

Tax of 6% of gross revenue, plus 90¢ per hundred pounds of weight.

Franchise tax must exceed license tax.

Tax according to weight pro-rated for fractions of year.

Busses and trucks passing through State subject to same tax.

Tax herein based on proportionate mileage traveled in State.

Revenue from U. S. mail not included.

Tax of only 3% where more than 50% of line lies in U. S. Military reservations.

Special trips under contract or call taxable at 6%.

and amendments thereto, shall each be charged and shall pay an annual license tax of ninety cents (\$.90) per hundred pounds weight of each vehicle unit, and in addition thereto a franchise tax of six per cent (6%) of the gross revenue derived from such operation: *Provided*, that the franchise tax shall not be collectible unless and until and only in such amount as it exceeds the license tax: *Provided*, that where such license tax, based on weight of vehicle, is paid between July first and October first, the tax shall be one-half ($\frac{1}{2}$) the annual rate, and when paid after October first, one-fourth ($\frac{1}{4}$) the annual rate.

(b) In the event that any motor vehicle carrier of persons or property for compensation shall operate between a certain point or points without the State of North Carolina to a certain point or points within the State of North Carolina, or between termini without this State which requires passage through or over the highways of this State, then such motor vehicle carrier shall be subject to the same rules and regulations and shall pay the same franchise and license tax as motor vehicle carriers operating exclusively within this State; but in computing the franchise tax to be paid by such motor vehicle carriers operating partly within and partly without the State, the franchise tax of six per cent (6%) upon the gross amount of revenue derived from such operations shall be based upon the proportion of mileage in the State as compared to the total mileage between the termini of the route of such operator: *Provided*, that in computing the tax in this section, revenue derived from the transportation of the United States mail shall not be included: *Provided further*, that where any motor vehicle carrying persons or property for compensation is operated over a route of which more than fifty per cent of the mileage is on roads located in a United States military reservation in which said roads are exclusively maintained by the United States Government the franchise tax shall be three per cent (3%) of the gross revenue derived from such operation.

(c) Operators who use motor vehicles licensed under this section to operate special trips under contract or on call, off the approved or authorized schedule or off the route named in the franchise certificate, shall keep a record of the revenue from such special trips under such rules and regulations as shall be prescribed by the Commissioner of Revenue, and shall report the same to the Commissioner of Revenue at the end of each month, and shall pay a franchise tax of six per cent (6%) on the revenue derived from such special operation.

(d) Motor vehicles used under this section shall be exempt from the provisions of Article III, Chapter Fifty-five (55), Section Two thousand six hundred twelve (2612) of the Consolidated Statutes, and amendments thereto, but the Commissioner of Revenue shall furnish serial license number plates, or tags, of a design to easily distinguish the class of operation and to evidence the payment of the license tax imposed herein, but he, nor his agents nor deputies, shall sell any license number plate, or tag, for use under the provisions of this section unless and until the holder of a franchise presents a certificate from the Corporation Commission designating the number of the plate to be so sold and certifying that such vehicles' specification and insurance complies with the law of the State and rules and regulations made thereunder.

Vehicles taxed hereunder exempt from certain other privilege taxes.

Identifying tags to be furnished.

(e) The provisions of this section as to license tax shall become effective January first, one thousand nine hundred and thirty-two, and annually thereafter, and the franchise tax imposed hereunder shall become due and payable at the end of each month thereafter, and shall be ascertained, determined, and assessed by the Commissioner of Revenue, who shall collect same in the manner provided herein, and shall be deposited to the credit of the General Fund of the State. No additional franchise tax, license tax, or other fee shall be imposed by the State against such motor vehicle carriers because of such franchise or license, nor upon motor vehicles operated under such franchise, nor shall any county, city, or town impose a franchise tax, license tax, or other fee upon them.

Provisions of section effective January 1, 1932.

Taxes herein credited to General Fund of State.

No other franchise tax collectible.

(f) Whenever such franchise tax, imposed, computed, and certified as herein provided, shall remain due and unpaid for a period of thirty days, it shall be the duty of the Commissioner of Revenue to certify the same to the sheriff of any county of this State in which such delinquent carrier is operating, which said certificate to said sheriff shall have all the force and effect of a judgment and execution, and the said sheriff is hereby authorized and directed to levy upon any property in said county owned by said delinquent carrier, and to sell the same for the payment of said tax as other property is sold in the State for the non-payment of taxes, and for such service the sheriff shall be allowed the fees now prescribed by law for sales under execution, and the cost in such cases shall be paid by the delinquent taxpayer; and upon the filing of such certificate with the sheriff the franchise certificate issued to such operator shall become null and void, and shall be cancelled by the Corporation Commission by order. If the operator whose franchise certificate has been

Failure to pay tax for 30 days empowers sheriff to levy upon property for payment.

Levy and sale.

Fees allowed sheriffs.

Cancellation of franchise certificate

Restraining operation.	cancelled shall not cease operation over said route, the Corporation Commission shall present said order to any judge of the Superior Court in an action against said operator, and it shall, thereupon, be the duty of said judge to restrain such operator by injunction from further operation.
Violation of section made misdemeanor.	(g) Any person, firm, or corporation failing, refusing, or neglecting to comply with or violating any of the provisions of this section shall be guilty of a misdemeanor, and fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) and/or imprisoned in the discretion of the court.
Punishment.	(h) This section shall become effective January first, one thousand nine hundred thirty-two, but section two hundred nine, Revenue Act, one thousand nine hundred twenty-nine, shall remain in full force and effect until December thirty-first, one thousand nine hundred thirty-one.
Section effective January 1, 1932.	

SEC. 210. *Franchise Tax—Domestic Corporations.*

Domestic corporations not herein specified required to submit annual report.

Every domestic corporation, except as otherwise provided in this article or schedule, doing business for a profit and organized under the laws of this State, shall annually, on or before the first day of July, make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full, accurate, and complete report and statement, verified by the oath of the president, vice-president, secretary or general manager, containing the following facts and information as of the close of its last fiscal year, ended prior to the first day of May of the then current year.

Contents of report.

(1) Report to contain:

Name.

(a) Name of corporation.

Principal office.

(b) Location of its principal office.

Names and addresses of officers, etc.

(c) Name of the president, secretary, treasurer, and members of the board of directors, with post office address of each, and, if requested by the Commissioner of Revenue, the name and post office address of each stockholder, with the number of shares owned by each.

Annual election.

(d) Date of the annual election of officers.

Authorized capital.

(e) The amount of authorized capital stock, the number of shares and the par value of each share.

Capital stock outstanding, surplus and undivided profits.

(f) The amount of capital stock subscribed, the amount issued and outstanding, the amount paid up, and the amount of surplus and undivided profits.

Classes of stock and value.

(g) The number of shares of capital stock as to classes, issued and outstanding, and the par value of each share, and if no par value, then the book value.

Nature of business.

(h) The nature and kind of business in which engaged, and its place or places of business.

Places of business.

- (i) A comparative balance sheet, as at the beginning and close of the last calendar or fiscal year. Comparative balance sheet.
- (j) Such other and further information as may be required by the Commissioner of Revenue. Other information requested.
- (2) Upon the filing of the report and statement provided for in this section the Commissioner of Revenue, after finding such report to be correct, or if not correct, from his information upon an investigation, shall, on or before the first day of August of each year, or as soon thereafter as practicable, determine the correct amount of the issued and outstanding capital stock, surplus, and the undivided profits of each such domestic corporation, which in no case shall be less than the assessed value of all the property of such domestic corporation in this State for the year in which report and statement is made: *Provided*, that if the capital used or invested in the business or enterprise of said corporation includes borrowed capital in excess of the capital stock, surplus and undivided profits of such corporation, such excess of borrowed capital shall be added to the capital stock, surplus and undivided profits as a part thereof as the basis for computing the franchise tax under this section and determining the extent of the use of its franchise in this State. After ascertaining and determining the correct amount of the capital stock, surplus, and undivided profits, as herein provided, the Commissioner of Revenue shall levy and assess a franchise tax for the privilege of carrying on, doing business, and/or the continuance of its charter within the State, on each and every such corporation at the rate of one dollar and twenty-five cents (\$1.25) for each one thousand dollars (\$1,000.00) of the determined amount of its capital stock, surplus, and undivided profits; and such tax shall not be less than ten dollars (\$10.00) in any case, and shall be paid to the Commissioner of Revenue on or before the first day of October of each year, or within thirty days after notice of statement of such tax. Determination of capital stock, surplus and undivided profits.
- (3) Counties, cities, and towns shall not levy a franchise tax on the corporations taxed under this section. Borrowed capital added.

Tax of \$1.25 per \$1,000 of value so found.

Minimum tax, \$10.00.

Time of payment.

Counties, cities and towns may not tax.

SEC. 211. *Franchise Tax—Foreign Corporations.*

Every foreign corporation doing business in this State and owning or using any part or all of its capital or plant in this State, and subject to compliance with all other provisions of law, and in addition to all other statements required by law, shall annually, on or before the first day of July, make and deliver to the Commissioner of Revenue, in such form as he may prescribe, a full, accurate, and complete report and statement, verified by the oath of the president, vice-

Foreign corporations required to submit annual reports.

Time of making.

president, secretary, treasurer, superintendent, or managing agent in this State, containing the following facts and information as of the close of its last fiscal year ending prior to the first day of May of the then current year:

- | | |
|---|--|
| Contents of reports. | (1) Report to contain: |
| Name and residence. | (a) Name of the corporation and under the laws of what State or county organized. |
| Principal office. | (b) Location of principal office. |
| Names and addresses of officers, etc. | (c) Names of the president, secretary, treasurer, and members of the board of directors, with the post office address of each. |
| Annual election. | (d) Date of the annual election of officers. |
| Authorized capital and shares of stock. | (e) Amount of authorized capital stock, number of shares in which divided, and the par value of each share. |
| Outstanding stock, surplus and undivided profits. | (f) The amount of capital stock subscribed, the amount issued and outstanding, the amount paid up, and the amount of surplus and undivided profits. |
| Classes of stock and value. | (g) Number of shares of capital stock, as to classes, issued and outstanding, the par value of each share, and if no par value, then the book value. |
| Nature of business and places of business. | (h) The nature and kind of business in which the company is engaged and its place or places of business, both within and without the State. |
| Information on offices in State. | (i) The name and location of its office or offices in this State, and the names and addresses of the officers or agents of the corporation in charge of its business in this State. |
| Value and location of property in and out of State. | (j) The value of all the real estate and tangible personal property, owned and used by the corporation within and without the State, and where located; and the value of all such property, owned and used by the corporation within the State, and where located. |
| Gross earnings previous year in and out of State. | (k) The gross earnings of the corporation within and without the State for the last fiscal year ended prior to the first day of May of the then current year. |
| Gross earnings in State. | (l) The gross earnings of the corporation within the State for the last fiscal year ended prior to the first day of May of the then current year. |
| Certain other information on certain classes of business. | (m) If the principal business of a company in this State is manufacturing or any form of collecting, assembling, or processing goods and materials within this State, the report shall show the cost of manufacturing, collecting, assembling, or processing within this State during the previous calendar year and the total cost of manufacturing, collecting, assembling, or processing within and without the State during the previous calendar year, the cost of manufacturing within and without the State to be determined in accordance with |

the rules set out in section three hundred eleven (311) of this act.

(n) If the principal business of a company in this State is the sale, distributing, dealing in, or use of tangible personal property within this State, the report shall show the total sales made through or by offices, agencies, or branches located in North Carolina during the previous calendar year and the total sales of such corporation during the previous calendar year.

Information on
dealers in tangible
personal property.

(o) If a company deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State during the income year is to its gross receipts for such year within and without the State.

Information on
dealers in intan-
gible property.

(p) Comparative balance sheet as at the beginning and close of the last calendar or fiscal year.

Comparative bal-
ance sheet.

(q) Such other and further information as may be required by the Commissioner of Revenue.

Other information
requested.

(2) Franchise tax assessed.

Upon the filing of the report and statement required in this section the Commissioner of Revenue, from the facts so reported and any other facts within his knowledge, shall, on or before the first day of August of each year or as soon thereafter as practicable, fix and determine the correct amount of the issued and outstanding capital stock, surplus and undivided profits of each such foreign corporation, as shown by the books of such corporation, less the book value of good will, including brands, except such brands as have been purchased by the corporation: *Provided*, that if the capital used or invested in the business or enterprise of said corporation includes borrowed capital in excess of the capital stock, surplus and undivided profits of such corporation, such excess of borrowed capital shall be added to the capital stock, surplus and undivided profits as a part thereof as the basis for computing the franchise tax under this section and determining the extent of the use of its franchise in this State. After so ascertaining and so determining the correct amount of the capital stock, surplus, and undivided profits, as prescribed in this section, the Commissioner of Revenue shall allocate to the business of each such foreign corporation doing business in this State a proportion of the total capital stock, surplus and undivided profits of each such foreign corporation in accordance with the general rules set out in section three hundred eleven (311) of this act as the basis for allocating the proportion of the total net income of each such foreign corporation taxable as income earned in this State. The proportion of the total capital, surplus and undivided profits of each such foreign corporation allocated in

Tax based upon
stock outstanding,
surplus and un-
divided profits,
less good will.

Borrowed capital
added.

Tax levied in
same manner as
in section 311.

accordance with the general rules of allocation set out in section three hundred eleven (311) shall be deemed to be the proportion of the total capital stock, surplus and undivided profits of each such foreign corporation used in connection with its business in this State and liable for an annual franchise tax under this section. After determining the amount of the capital, surplus and undivided profits of each such foreign corporation allocated for franchise tax under this section, the Commissioner of Revenue shall annually levy and assess, for the privilege of exercising its franchise, doing business and continuing business within this State, a franchise tax at the rate of one dollar and twenty-five cents (\$1.25) for each one thousand dollars (\$1,000.00) of the amount of capital stock, surplus and undivided profits so allocated to the business of each such foreign corporation in this State. The proportion of capital stock, surplus and undivided profits allocated for franchise taxation under this section shall in no case be less than the total assessed value of real and personal property in this State of each such foreign corporation. The tax imposed in this section shall in no case be less than ten dollars (\$10.00), and shall be paid to the Commissioner of Revenue on or before the first day of October of each year, or within thirty days after notice of statement of such tax.

Amount of tax,
\$1.25 of valuation
so found.

Minimum tax,
\$10.00.

Counties, cities and
towns may not tax.

(3) Counties, cities, and towns shall not levy a franchise tax on the corporation taxed under this section.

SEC. 212. *Notice of Franchise Tax Assessed.*

After fixing and determining the amount of the issued and outstanding capital stock, surplus, and undivided profits of a domestic corporation, and the proportion of the issued and outstanding capital stock, surplus, and undivided profits of a foreign corporation, as prescribed in sections two hundred ten (210) and two hundred eleven (211) of this article or schedule, the Commissioner of Revenue shall notify such corporation of the amount fixed and determined by him as a basis for the franchise tax, which such corporation may, at any time within ten days after such notice, apply to the Commissioner of Revenue for a review and re-assessment, who shall hear such evidence as may be offered and make such findings as the case may demand.

Notification to
domestic and
foreign corporation
of tax assessed.

Hearing for review
and reassessment.

SEC. 213. *Corporations not Mentioned.*

None of the provisions in section two hundred and ten (210) and two hundred and eleven (211) of this article or schedule shall apply to fraternal, benevolent, and educational associations not operating for a profit; nor to banking and insurance

Certain corpora-
tions excepted
from sections 210
and 211.

companies. The provisions of Sections two hundred ten (210) and two hundred eleven (211) shall apply to railroads, electric light, power, street railway, gas, water, Pullman, sleeping and dining car, express, telegraph, telephone, motor bus and truck corporations to the extent and only to the extent, that the franchise tax levied in sections two hundred ten (210) and two hundred eleven (211) exceed the franchise taxes levied in other sections of this act.

SEC. 214. *Penalty for Non-Payment.*

Any person, firm, or corporation, domestic or foreign, failing to pay the license, privilege, or franchise tax levied and assessed under this article or schedule when due and payable shall, in addition to all other penalties prescribed in this act, pay an additional tax of ten per cent (10%) and interest at the rate of six per cent (6%) per annum on the total amount of tax due and additional tax incurred, which said additional tax shall not be less than two dollars (\$2.00) in any case, and shall be added to the tax together with the interest accrued, and shall become an integral part of the tax: *Provided*, that if notice of the amount of the tax has not been mailed by the Commissioner of Revenue on or before the fifteenth day of September, then such penalty shall not attach until thirty days from the date of such notice.

Failure to pay tax when due incurs penalty of 10%, plus 6% interest.

Minimum additional tax, \$2.

Notice must be given.

SEC. 215. *Franchise Taxes; When Payable.*

(a) Every corporation, domestic or foreign, from which a report is required by law to be made to the Commissioner of Revenue, shall, unless otherwise provided, pay to said Commissioner annually the franchise tax imposed by sections two hundred and ten (210) and two hundred and eleven (211) of this act.

All corporations subject to sections 210 and 211 unless otherwise provided.

(b) It shall be the duty of the Commissioner of Revenue to mail every such corporation a statement of the amount of such taxes, which statement shall contain a copy of so much of this and other sections of this act as relates to penalties for failure to pay said taxes.

Duty of Commissioner to mail every corporation statement of tax due.

(c) It shall be the duty of the treasurer or other officer having charge of any such corporation, domestic or foreign, upon which a tax is imposed, to transmit the amount of the tax to the Commissioner of Revenue on or before the first day of October of each year, or if the notice of the amount of such taxes has not been mailed as required in sub-section (b) of this section on or before the fifteenth day of September, then within thirty days from the date of such notice.

Duty of corporation officer to transmit tax when due and after notice

Certification of delinquent taxes to sheriffs.

(d) If the said tax is not paid by the first day of December next following, the Commissioner of Revenue shall thereupon certify the same, with the additional tax and interest provided in section two hundred and fourteen (214) added, to the sheriff or tax collector of the county in which such delinquent corporation has its principal office, and charge such sheriff or tax collector with the amounts so certified. Such certificate by the Commissioner of Revenue to the sheriff or tax collector in any county shall have the same force and effect as a judgment and execution against the real and personal property of such corporation as is provided for in the Machinery Act for the collection of other taxes; and such sheriff or tax collector shall at once proceed to collect the tax, taxes, penalties, interest and costs by levy, advertisement and sale, in the same manner as provided by law for the collection of other taxes, and shall be allowed the same fees for collecting, levying, advertising and selling as provided by law for the collection of other taxes. Where such sheriff or tax collector, after due diligence, is unable to collect the tax, taxes, penalties, interest and costs, he shall return the same promptly to the Commissioner of Revenue uncollected. The provisions of this section shall apply to any taxes payable to the Commissioner of Revenue that are due and unpaid.

Sheriffs to enforce payment.

Fees allowed.

Return to Commissioner.

Holders of stock taxed at source not required to pay ad valorem tax on same.

(e) Individual stockholders in any corporation, joint stock association, limited partnership, or company paying a tax on its entire capital stock shall not be required to list or pay ad valorem tax on the shares of stock owned by them.

Same as to corporations holding stock in other corporation hereunder taxed.

(f) Corporations in the State legally holding shares of stock in other corporations, upon which the tax has been paid to this State by the corporation issuing the same, shall not be required to list or pay an ad valorem tax on said shares of stock.

Same as to stockholders in foreign corporation who pay 5% income tax on stock held.

(g) No individual stockholder of shares of stock in any foreign corporation who has complied with section three hundred eleven and one-half (311½) of this act by paying a tax of five per cent on the income received from such shares of stock shall be required to list or pay any ad valorem tax on any share of its capital stock in this State, and the situs of such shares of stock in foreign corporations owned by residents of this State who have complied with section three hundred eleven and one-half (311½) of this act for the purposes of this act is hereby declared to be at the place where such corporation undertakes and carries on its principal business. The situs of shares of stock in any foreign corporation owned by residents of this State who fail to comply with the provisions of section three hundred eleven and one-half (311½) of this act is hereby declared

Situs of stock held by persons paying such income tax.

to be the place of residence of such shareholders resident in this State. If any such resident shareholders of stock in foreign corporations shall fail or refuse to comply with the provisions of section three hundred eleven and one-half (311½) of this act, it shall be the duty of the Commissioner of Revenue to certify to the board of commissioners of the county, or of the county and city where such shareholder resides, the amount and value of such shares of stock, the company or companies in which such shares of stock are held, and upon such certification it shall be the duty of the board of commissioners of such county, or of such county and city, to enter the value of such shares of stock on the tax books of the county, or of the county and city, and to compute against the value of such shares of stock the rates of taxation levied by such county or county and city, and the taxes so computed shall become a lien upon any property owned by such shareholder and subject to all the legal remedies provided for collection of other property taxes.

Situs where such persons fail to pay such income tax.

Method of enforcing payment of ad valorem tax where stockholders fail to pay such income tax.

ARTICLE IV

SCHEDULE D—INCOME TAX

Schedule D,
Income Tax.

SHORT TITLE AND DEFINITIONS

SEC. 300. *Short Title.*

This act shall be known and may be cited as the income tax act of one thousand nine hundred and thirty-one.

Short title.

SEC. 301. *Purpose.*

The general purpose of this act is to impose a tax for the use of the State Government, upon the net income for the calendar year one thousand nine hundred and thirty-one, in excess of exemptions herein set out, collectible in the year one thousand nine hundred and thirty-two and annually thereafter:

Purpose to impose income tax for use of State upon net incomes.

(a) Of every resident of the State.

Of residents.

(b) Of every domestic corporation.

Of domestic corporations.

(c) Of every foreign corporation and of every non-resident individual having a business or agency in this State, in proportion to the net income of such business or agency.

Of foreign corporations and non-residents.

(d) The tax imposed upon the net income of corporations in this schedule is in addition to the tax imposed under Schedule C of this act.

Corporate income tax additional to Schedule C.

Definitions.

SEC. 302. *Definitions.*

For the purpose of this act, and unless otherwise required by the context:

Taxpayer.

1. The word "taxpayer" includes any individual, corporation, or fiduciary subject to the tax imposed by this act.

Individual.

2. The word "individual" means a natural person.

Fiduciary.

3. The word "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporation, acting in any fiduciary capacity for any person, estate, or trust.

Person.

4. The word "person" includes individuals, fiduciaries, partnerships.

Corporations.

5. The word "corporations" includes joint stock companies or associations and insurance companies.

Domestic corporation.

6. The words "domestic corporation" mean any corporation organized under the laws of this State.

Foreign corporation.

7. The words "foreign corporation" mean any corporation other than a domestic corporation.

Tax year.

8. The words "tax year" mean the calendar year in which the tax is payable.

Income year.

9. The words "income year" mean the calendar year or the fiscal year upon the basis of which the net income is computed under this act; if no fiscal year has been established, they mean the calendar year.

Fiscal year.

10. The words "fiscal year" mean an income year, ending on the last day of any month other than December.

Paid.

Paid or accrued,
paid or incurred,
incurred.

11. The word "paid," for the purposes of the deductions under this act, means "paid or accrued" or "paid or incurred," and the words "paid or accrued," "paid or incurred," and "incurred" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act. The word "received," for the purpose of the computation of the net income under this act, means "received or accrued," and the words "received or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under this act.

Received.

Received or
accrued.

Resident.

12. The word "resident" applies only to individuals, and includes, for the purpose of determining liability to the tax imposed by this act, with reference to the income of any income year, any individual who shall be a resident of the State on the first day of the tax year.

Foreign country.

13. The words "foreign country" mean any jurisdiction other than the one embraced within the United States. The words "United States," when used in a geographical sense, include the States, and Territories of Alaska and Hawaii, the District of Columbia, and the possessions of the United States.

United States.

IMPOSITION OF TAX

Imposition of tax

SEC. 310. *Individuals.*

A tax is hereby imposed upon every resident of the State, which tax shall be levied, collected and paid annually, with respect to the net income of the taxpayer as herein defined, and upon income earned within the State of every non-resident having a business or agency in this State, computed at the following rates, after deducting the exemptions provided in this act:

Tax on net income of individuals

On the excess over the amount legally exempted, up to two thousand dollars, two per cent.	Up to \$2,000, 2%.
On the excess above two thousand dollars, and up to four thousand dollars, three per cent.	Next \$2,000, 3%.
On the excess above four thousand dollars, and up to six thousand dollars, four per cent.	Next \$2,000, 4%.
On the excess above six thousand dollars, and up to eight thousand dollars, five per cent.	Next, \$2,000, 5%.
On the excess above eight thousand dollars, and up to ten thousand dollars, five and one-half per cent.	Next \$2,000, 5½%.
On the excess over ten thousand dollars, six per cent.	Over \$10,000, 6%.

SEC. 311. *Corporations.*

Corporations.

I. *Domestic Corporations.*

Every corporation organized under the laws of this State shall pay annually an income tax equivalent to five and one-half per cent of the entire net income, as herein defined, received by such corporation during the income year.

Domestic corporations, 5½%.

II. *Foreign Corporations.*

Every foreign corporation doing business in this State shall pay annually an income tax equivalent to five and one-half per cent of a proportion of its entire net income, to be determined according to the following rules:

Foreign corporations, 5½%.

(1) If the principal business of a company in this State is manufacturing, or if it is any form of collecting, assembling, or processing goods and materials within this State, the entire net income of such corporation shall be apportioned to North Carolina on the basis of the ratio obtained by taking the arithmetical average of the following two ratios:

Method of determination.

(a) The ratio of the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such corporation in the income year is to the fair cash value of its entire real estate and tangible personal property then owned by it, with no deductions on account of encumbrances thereon.

Manner of determining ratio of income of manufacturers, etc., apportioned to this State.

Cash value of entire property to same in this State.

Encumbrances not deductible.

Cost of manufacturing, etc., in this State to cost in and out of State.

(b) The ratio of the total cost of manufacturing, collecting, assembling, or processing within this State during the income year to the total cost of manufacturing, collecting, assembling, or processing within and without the State. The term "cost of manufacturing, collecting, assembling, or processing within and without this State" as used herein shall be interpreted in a manner to conform as nearly as may be to the best accounting practice in the trade or business. Unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis, this term shall be generally interpreted to include as elements of cost within and without this State the following:

Elements of cost.

Total cost of all materials, etc.

(c) The total cost of all goods, materials and supplies used in manufacturing, assembling, or processing, regardless of where purchased.

Wages and salaries.

(d) The total wages and salaries paid or incurred during the income year in such manufacturing, assembling, or processing activities.

Overhead burden.

(e) The total overhead or manufacturing burden properly assignable according to good accounting practice to such manufacturing, assembling, or processing activities.

"Fair cash value" defined.

(f) The term "fair cash value" as used herein shall be taken to mean cost less reserve for depreciation on the date of the close of the fiscal year of such company, unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis.

"Tangible personal property" defined.

(g) The words "tangible personal property" shall be taken to mean corporeal personal property such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchises, good will, or evidence of an interest in property and evidences of debt.

"Manufacturing" defined.

(h) The word "manufacturing" shall be taken to mean mining and all processes of fabricating or of curing raw materials.

Ratio of income from business of distributing apportioned to this State.

(2) If the principal business of a company in this State is selling, distributing, dealing in or use of tangible personal property within this State, the entire net income of such company shall be apportioned to North Carolina on the basis of the ratio obtained by taking the arithmetical average of the following two ratios:

Cash value of entire property to same in this State.

(a) The ratio of the fair cash value of its real estate and tangible personal property in this State on the date of the close of the fiscal year of such company in the income year is to the fair cash value of its entire real estate and tangible

personal property then owned by it, with no deduction on account of encumbrances thereon.

Encumbrances not deductible.

(b) The ratio of the total sales made through or by offices, agencies, or branches located in North Carolina during the income year to the total sales made everywhere during said income year.

Total sales in State to those everywhere.

(c) The word "sales" as used in this section shall be taken to mean sale or rental of real estate and sale or rental of tangible properties.

"Sales" defined.

(d) The term "fair cash value" as used herein shall be taken to mean cost, less reserve for depreciation on the date of the close of the fiscal year of such company, unless in the opinion of the Commissioner of Revenue the peculiar circumstances in any case justify a different basis.

"Fair cash value" defined.

(e) The words "tangible personal property" shall be taken to mean corporeal personal property such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean cash on hand or in bank, shares of stock, bonds, notes, accounts receivable, credits, special privileges, franchises, good will, or evidence of an interest in property and evidences of debt.

"Tangible personal property" defined.

(f) Foreign insurance companies doing business in this State and returning premium receipts to the Insurance Commissioner, and paying the tax upon such premium receipts as provided in section two hundred and eight of this act, shall be exempt from this tax.

Foreign insurance companies excepted, if licensed here.

(3) If a company deriving profits principally from the holding or sale of intangible property, such proportion as its gross receipts in this State during the income year is to its gross receipts for such year within and without the State.

Ratio of companies dealing in intangible property.

(a) The words "gross receipts" as used in this section shall be taken to mean and include the entire receipts for business done by such company.

"Gross receipts" defined.

SEC. 311½. *Income from Stock in Foreign Corporations.*

Income from stock in foreign corporations, either in cash or stock dividends, received by individuals, fiduciaries, partnerships, or corporations, resident in this State, or by a non-resident fiduciary if held for a resident of this State, as a condition of exemption of such shares of stock from ad valorem taxation, conditionally provided in section two hundred and fifteen (215) (g) of this act, shall be subject to a tax of six per cent, without exemption or deduction for any cause, except as provided in this section, and upon failure to report such income and pay the tax herein imposed the holder of such shares of stock shall be liable for the ad valorem tax on such stock at the place of residence of the owner. Every individual,

Tax of 6% upon income from stock in foreign corporations.

Failure to pay on such income imposes liability for ad valorem taxes.

Such income to be reported.

Credit allowed for percentage of corporation's income taxed in this State.

Tax paid shall not be less than 5%.

Railroads and public-service corporations.

Basis of determining net income is standard classification of accounting.

Proportion of mileage in this State.

fiduciary, partnership, or corporation owning such shares of stock, and receiving dividends from same, shall report such income to the Commissioner of Revenue, at the times required by this act for reporting other income, and in a separate schedule on the income tax blanks to be provided by the Commissioner of Revenue for that purpose, and shall pay the tax herein imposed at the same time and in the same way as tax upon other income is payable. With respect to foreign corporations domesticated in North Carolina, and paying a tax in this State on a proportionate part of their total income, the holder of shares of stock in such corporations shall be entitled to deduct from the total tax imposed in this section an amount equal to the percentage of the corporation's North Carolina income tax rate for the year applied on an amount representing the percentage of such dividends equalling the percentage of the corporation's income on which it paid income tax to the State of North Carolina for the year in which said dividends are paid, so that the total tax paid on such income shall in no case be less than five per cent on that proportion of the dividends received on which the corporation paid no income tax to the State of North Carolina plus an amount equal to the difference between what the tax on the balance of said dividends would be as figured at the corporation's North Carolina income tax rate and what it would be figured at the rate herein provided for the individual stockholder.

SEC. 312. *Railroads and Public-Service Corporations.*

The basis of ascertaining the net income of every corporation engaged in the business of operating a steam or electric railroad, express service, telephone or telegraph business, or other form of public service, when such company is required by the Interstate Commerce Commission to keep records according to its standard classification of accounting, shall be the "net revenue from operations" of such corporation as shown by their records, kept in accordance with that standard classification of accounts, when their business is wholly within this State, and when their business is in part within and in part without the State, their net income within this State shall be ascertained by taking their gross "operating revenues" within this State, including in their gross "operating revenues" within this State the equal mileage proportion within this State of their interstate business, and deducting from their gross "operating revenues" the proportionate average of "operating expenses" or "operating ratio" for their whole business, as shown by the Interstate Commerce Commission standard classification of accounts:

Provided, that if the standard classification of operating expenses prescribed by the Interstate Commerce Commission for railroads differs from the standard classification of operating expenses prescribed by the Interstate Commerce Commission for other public-service corporations, such other public-service corporations shall be entitled to the same operating expenses as prescribed for railroads. From the net operating income thus ascertained shall be deducted "uncollectible revenue" and taxes paid in this State for the income year other than income taxes, and the balance shall be deemed to be their net income taxable under this act. That in determining the taxable income of a corporation engaged in the business of operating a railroad under this section, in the case of a railroad located entirely within this State, the net operating income shall be increased or decreased to the extent of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire; and when any railroad is located partly within and partly without this State, then said net operating income shall be increased or decreased to the extent of an equal mileage proportion within this State of any credit or debit balance received or paid, as the case may be, on account of car or locomotive hire.

For the purposes of this section the words "interstate business" shall mean, as to transportation companies, operating revenue earned within the State by reason of the interstate transportation of persons or property into, out of, or through this State, and as to transmission companies the interstate transmission of messages into, out of, or through this State.

The words "equal mileage proportion within this State" shall mean the proportion of revenue received by the company operating in this State, from interstate business as defined in the preceding paragraph, which the distance of movement over lines in this State bears to the total distance of movement over lines of the company receiving such revenue. If the Commissioner of Revenue shall find, with respect to any particular company, that its accounting records are not kept so as to reflect with exact accuracy such division of revenue by State lines as to each transaction involving interstate revenue, the Commissioner of Revenue may adopt such regulations, based upon averages, as will approximate with reasonable accuracy the proportion of interstate revenue actually earned upon lines in this State.

The words "proportionate average of 'operating expenses' or 'operating ratio'" shall mean the proportion of gross revenue of a company, on its whole business, absorbed in operating expenses, as defined in the Interstate Commerce Commission classification of accounts.

Method of deducting operating expenses.

Uncollectible revenue deductible.

Car or locomotive hire deductible.

"Interstate business" defined.

"Equal mileage proportion within this State" defined.

"Proportion of gross revenue" defined.

Railroad companies operating two or more lines.

In determining the taxable income of a railroad company operating two or more lines of railroad not physically connected, and when one of such railroad lines is located wholly within this State, the actual earnings and expenses of such line in this State, insofar as they may be severable, shall be used in determining net income taxable in this State.

Other public-service corporations.

All other public-service corporations shall file under section three hundred and eleven of this article.

SEC. 313. *Taxable Year.*

Article applicable to 1931 income.

The tax imposed by this article shall be levied, collected, and paid in the year one thousand nine hundred and thirty-two and with respect to the net income received during the calendar year of one thousand nine hundred and thirty-one, and annually thereafter.

SEC. 314. *Conditional and Other Exemptions.*

Exempted organizations.

The following organizations shall be exempt from taxation under this act:

Fraternal societies.

1. Fraternal beneficiary societies, orders or associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association, or their dependents.

B. & L. associations and co-operative banks.

2. Building and loan associations and coöperative banks without capital stock, organized and operated for mutual purposes and without profit.

Cemetery, religious, charitable, or educational corporations.

3. Cemetery corporations and corporations organized for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Business leagues, etc.

4. Business leagues, chambers of commerce, or boards of trade not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Civic organizations.

5. Civic leagues or organizations not organized for profit, but operated exclusively for the promotion of social welfare.

Recreational clubs.

6. Clubs organized and operated exclusively for pleasure, recreation, and other non-profitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member.

Mutual insurance companies.

7. Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or coöperative telephone companies, or like organizations of a purely local character the income of which consists solely of

assessments, dues, and fees collected from members for the sole purpose of meeting expenses.

8. Farmers', fruit growers', or like organizations organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of product furnished by them.

Coöperative
organizations.

SEC. 315. *Fiduciaries.*

The tax imposed by this act shall be imposed upon resident fiduciaries and upon non-resident fiduciaries having in charge funds or property for the benefit of a resident of this State, which tax shall be levied, collected, and paid annually, with respect to:

Tax on fiduciaries.

(a) That part of the net income of estates or trusts which has not become distributable during the income year.

Income not dis-
tributable.

(b) The net income received during the income year by deceased individuals who, at the time of death, were residents and who have died during the tax year or the income year without having made a return.

Income of
decedents.

(c) The entire net income of resident, insolvent, or incompetent individuals, whether or not any portion thereof is held for the future use of the beneficiaries, where the fiduciary has complete charge of such net income.

Income of insol-
vents and incom-
petents.

(d) The tax imposed upon a fiduciary by this act shall be a charge against the estate or trust.

Tax is charge
on estate.

SEC. 316. *Net Income Defined.*

The words "net income" mean the gross income of a taxpayer, less the deductions allowed by this act.

"Net income"
defined.

SEC. 317. *Gross Income Defined.*

1. The words "gross income" mean the income of a taxpayer derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, business, commerce or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transactions of any business carried on for gain or profit, or gains or profits, and income derived from any source whatever and in whatever form paid. The amount of all such items shall be included in the gross income of the income year in which received by the taxpayer, unless, under the methods of accounting permitted under this act, any such amounts are to be properly accounted for as of a different period.

"Gross income"
defined.

Items not included in gross income.

Proceeds of life insurance.

Returned premiums or surrender values.

Property acquired by gift.

Interest on Government obligations.

Compensation of U. S. employees.

Accident and health compensation.

Certain deductions allowed domestic insurance companies.

Computation of net income by method of accounting used by taxpayers.

2. The words "gross income" do not include the following items, which shall be exempt from taxation under this act:

(a) The proceeds of life insurance policies and contracts paid upon the death of the insured to beneficiaries or to the estate of the insured.

(b) The amount received by the insured as a return of premium or premiums paid by him under life insurance endowment or annuity contracts, either during the term or at the maturity of the term mentioned in the contracts or upon surrender of the contract.

(c) The value of property, acquired by gift, bequest, devise or descent (but the income from such property shall be included in gross income).

(d) Interest upon the obligations of the United States or its possessions, or of the State of North Carolina, or of a political sub-division thereof.

(e) Salaries, wages, or other compensation received from the United States by officials or employees thereof, including persons in the military or naval forces of the United States.

(f) Any amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness.

(g) In case of domestic insurance companies or associations paying a tax on their gross premium receipts, in addition to the above, (a) the net addition required by law to be made within the taxable year to reserve funds, including the actual deposit of sums with the Commissioner of Insurance or the Treasurer of the State, pursuant to the law, as additions to guarantee or reserve funds for benefit of policy-holders, and (b) the sums paid within the taxable year on policy and annuity contracts to policy-holders.

SEC. 318. *Basis of Return of Net Income.*

1. The net income of a taxpayer shall be computed in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if in any case such method does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the Commissioner does clearly reflect the income, but shall follow as nearly as practicable the Federal practice. Taxpayers whose accounting period of twelve months ends as of the last day of some month other than December, and the books of such taxpayer are kept accordingly, may, with the approval of the Commissioner of Revenue and subject to such rules and regulations as he may establish, return their net

income under this act on the basis of such fiscal year in lieu of that of the calendar year.

Determining of income for other than calendar year.

2. A taxpayer may, with the approval of the Commissioner of Revenue, and under such regulations as he may prescribe, change the income year from fiscal year to calendar year or otherwise, in which case his net income shall be computed upon the basis of such new income year: *Provided*, that such approval must be obtained from the Commissioner at least thirty days prior to the end of such income year.

Changing calendar to fiscal year and otherwise.

Approval of Commissioner.

3. An individual carrying on business in partnership shall be liable for income tax only in his individual capacity, and shall include in his gross income his distributive share of the net income of the partnership for each income year, whether distributed or not.

Partnership income based on distributive shares.

4. Every individual taxable under this act who is a beneficiary of an estate or trust shall include in his gross income the distributive share of the net income of the estate or trust received by him or distributable to him during the income year. Unless otherwise provided in the law, the will, the deed, or other instrument creating the estate, trust, or fiduciary relation, the net income shall be deemed to be distributed or distributable to the beneficiaries (including the fiduciary as a beneficiary, in the case of income accumulated for future distribution), ratable in proportion to their respective interest.

Beneficiaries must return their shares of estates or trusts.

SEC. 319. *Determination of Gain or Loss.*

For the purpose of ascertaining the gain or loss from the sale or other disposition of property, real, personal, or mixed, the basis shall be, in the case of property acquired before January first, one thousand nine hundred and twenty-one, the fair market price of the value of such property as of that date, and in all other cases the cost thereof: *Provided*, that in the case of property which was included in the last preceding annual inventory used in determining net income in a return under this act, such inventory value shall be taken in lieu of costs or market value. The final distribution to the taxpayer of the assets of a corporation shall be treated as a sale of the stock or securities of the corporation owned by him, and the gain or loss shall be computed accordingly.

Method of determining gain or loss in disposition of property.

Distribution of assets of corporation.

SEC. 320. *Exchanges of Property.*

1. When property is exchanged for other property of like kind, the property received in exchange shall be considered as a conversion of assets from one form to another, from which no gain or loss shall be deemed to arise.

No gain or loss in exchanges of property.

Same where property transferred to new corporation for securities.

Computing gain or loss in reorganizations or mergers.

Commissioner may direct taking of inventories by taxpayer.

Deductions allowed.

Necessary expenses

Wages paid by individuals.

Same as to partnerships.

Same as to corporations.

Rentals for property not owned but used in trade.

Unearned discount and interest on obligations non-taxable.

2. In the case of the organization of a corporation, the stock or securities received shall be considered to take the place of property transferred therefor, and no gain or loss shall be deemed to arise therefrom.

3. When, in connection with the re-organization, merger or consolidation of a corporation, a taxpayer receives in place of stock or securities owned by him, new stock or securities, the basis of computing the gain or loss, if any, shall be, in case the stock or securities owned were acquired before January first, one thousand nine hundred and twenty-one, the fair market price or value thereof as of that date, and in all other cases the cost thereof.

SEC. 321. *Inventory.*

Whenever, in the opinion of the Commissioner of Revenue, it is necessary, in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner of Revenue may prescribe, conforming as nearly as may be to the best accounting practice in the trade or business and most clearly reflecting the income.

SEC. 322. *Deductions.*

In computing net incomes there shall be allowed as deductions:

1. All the ordinary and necessary expenses paid during the income year in carrying on any trade or business, including:

(a) As to individuals, reasonable wages of employees for services actually rendered in producing such income.

(b) As to partnerships, reasonable wages of employees and a reasonable allowance for co-partners or members of a firm, for services actually rendered in producing such income, the amount of such salary allowance to be included in the personal return of the co-partner receiving same.

(c) As to corporations, wages of employees and salaries of officers, if reasonable in amount, for services actually rendered in producing such income.

2. Rentals or other payments required to be made as a condition of the continued use or possession for the purpose of the trade of property to which the taxpayer has not taken or is not taking title, or in which he has no equity.

3. Unearned discount and all interest paid during the income year on indebtedness, except interest on obligations contracted for the purchase of non-taxable securities or shares of stock the income tax upon which has not been paid to this State by the corporation: *Provided*, that deduction for

interest by corporations other than banks shall not exceed six per cent (6%) of a sum equal to the outstanding capital stock and earned or paid-in surplus of the corporation. Dividends on preferred stock shall not be deducted as interest. Exceptions.

4. Taxes paid or accrued during the income year, except Federal and State income taxes, taxes levied under Article V of this act, inheritance and estate taxes, and taxes assessed for local benefit of a kind tending to increase the value of the property assessed. Certain taxes paid.

5. Dividends from stock in any corporation the income of which shall have been assessed, and the tax on such income paid by the corporation under the provisions of this act: *Provided*, that when only part of the income of any corporation shall have been assessed under this act, only a corresponding part of the dividends received therefrom shall be deducted: *Provided further*, that if the rate of tax paid by the corporation is less than the rate of tax applicable to a particular taxpayer, the dividends received as income shall be taxable only to the extent that the rate applicable to the individual taxpayer is higher than the rate paid by the corporation. Dividends on stock taxed at source.
Qualifications.

6. Losses sustained during the income year if not compensated for by insurance or otherwise. Uncompensated losses.

7. Debts ascertained to be worthless and actually charged off within the income year, if the amount has previously been included in gross income in a return under this act. Worthless debts.

8. A reasonable allowance for the depreciation and obsolescence of property used in the trade or business; and in the case of mines, oil and gas wells, other natural deposits and timber, a reasonable allowance for depletion: *Provided*, that in computing deductions allowed under this section the basis shall be as follows: Depreciation and depletion.
Basis for computing deductions.

(1) Property acquired prior to January first, one thousand nine hundred and twenty-one:

(a) With respect to property acquired or on before January first, one thousand nine hundred and sixteen; depreciated cost at January first, one thousand nine hundred and sixteen, as adjusted by the United States Internal Revenue Department as of that date, shall be the maximum value, subject to depreciation under this act, from and after January first, one thousand nine hundred and twenty-one. Property acquired on or before January 1, 1916.

(b) With respect to property acquired subsequent to January first, one thousand nine hundred and sixteen, and prior to January first, one thousand nine hundred and twenty-one, the original cost, plus additions and improvements, shall be the maximum value, subject to depreciation under this act, Property acquired between above date and January 1, 1921.

from and after January first, one thousand nine hundred and twenty-one.

(2) Property acquired subsequent to January first, one thousand nine hundred and twenty-one:

Property acquired after January 1, 1921.

(a) With respect to property acquired subsequent to January first, one thousand nine hundred and twenty-one, basis shall be cost, plus additions and improvements.

Natural deposits.

In the case of mines, oil and gas wells, and other natural deposits, the cost of development not otherwise deducted will be allowed as depletion, and in the case of leases, the deductions allowed may be equitably apportioned between the lessor and the lessee.

Contributions to certain causes, not to exceed 15% of net income.

9. Contributions or gifts made by individuals within the income year to corporations or associations operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, to an amount not in excess of fifteen per centum of the taxpayer's net income, as computed without the benefit of this sub-division.

Tax paid by residents on business in another state.

10. Resident individuals and corporations having an established business in another state, or investment in property in another state, may deduct from the tax due upon the entire net income of such resident individual or corporation the tax paid upon the net income of such business or investment in another state, if such business or investment is in a state that levies a tax upon net income. The deduction herein authorized shall in no case operate to reduce the taxable income in this State below the income actually earned in this State or properly allocable as income earned in this State, nor shall the deduction in any way relate to income or tax paid thereon received by resident individuals or corporations from personal services or income from mortgages, stocks, bonds, securities, and deposits.

Exceptions.

Apportionment of deductions in case of non-residents.

11. In the case of a non-resident individual, the deductions allowed in this section shall be allowed only if, and to the extent that, they are connected with income arising from sources within the State; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the State shall be determined under rules and regulations prescribed by the Commissioner of Revenue.

Items not deductible.

SEC. 323. *Items not Deductible.*

In computing net income no deduction shall in any case be allowed in respect of:

Living expenses.

(a) Personal, living, or family expenses.

(b) Any amount paid out for new buildings or for permanent improvements or betterments, made to increase the value of any property or estate.

Betterments.

(c) Any amount expended in restoring property for which an allowance is or has been made.

Restoring property.

(d) Premiums paid on any life insurance policy.

Life insurance premiums.

(e) Contributions or gifts made by corporations.

Contributions by corporations.

SEC. 324. *Exemptions.*

Exemptions.

1. There shall be deducted from the net income the following exemptions:

(a) In the case of a single individual, a personal exemption of one thousand dollars.

Single person, \$1,000.

(b) In the case of a married man with a wife living with him, two thousand dollars, or in the case of a person who is the head of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars.

Married man living with wife, \$2,000.

Or one having dependents.

(c) In the case of a widow or widower having minor child or children, natural or adopted, two thousand dollars.

Having minor children, \$2,000.

(d) Two hundred dollars (\$200.00) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective.

For each dependent under 18, \$200.

(e) In the case of a fiduciary, if taxable under clause (a) of paragraph one of section three hundred and fifteen, a personal exemption of one thousand dollars; if taxable under clause (b) of said paragraph, an exemption of one thousand dollars: *Provided*, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph, the same exemptions to which the beneficiary would be entitled.

Fiduciaries, \$1,000.

Same as to surviving husband or wife.

(f) A married woman having a separate and independent income, one thousand dollars (\$1,000.00).

Married woman with income, \$1,000.

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another state, or with respect to a non-resident having a business or agency in this State, unless the entire income of such resident or non-resident individual is shown in the return of such resident or non-resident; and if the entire income is so shown, the exemption shall be prorated in the proportion of the income in this State to the total income.

Exemptions on residents with income from another state and non-residents.

Income status on last day of year.

Exceptions.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year.

SEC. 325. Credit for Taxes in Case of Taxpayers other than Residents of the State.

Credit allowed non-residents for tax paid elsewhere.

Whenever a taxpayer other than a resident of the State has become liable to income tax to the state or country where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the state or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or country was imposed: *Provided*, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State subject to income tax under such laws, or (2) impose a tax upon the personal incomes of its residents derived from sources in this State and exempt from taxation the personal incomes of residents of this State. No credit shall be allowed against the amount of the tax on any income taxable under this article which is exempt from taxation under the laws of such other state or country.

Reciprocal provisions.

SEC. 326. Returns.

Those required to make returns.

1. Every resident or non-resident having a net income during the income year taxable in this State of one thousand dollars (\$1,000.00) and over, if single, or if married and not living with husband or wife, or having a net income for the income year of two thousand dollars (\$2,000.00) or over, if married and living with husband or wife, and every corporation doing business in the State shall make a return under oath, stating specifically the items of gross income and the deductions allowed by this act, and such other facts as the Commissioner of Revenue may require for the purpose of making any computation required by this act. When the Commissioner of Revenue has reason to believe any person or corporation is liable for tax under this act, he may require any such person or corporation to make a return.

Commissioner may order return filed.

Returns made by authorized agents.

2. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by a

guardian or other person charged with the care of the person or property of such taxpayer.

3. The return by a corporation shall be sworn to by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

Corporation return must be verified by officer.

4. The return of an individual who, while living, received income in excess of the exemption during the income year, and who has died before making the return, shall be made in his name and behalf by the administrator or executor of the estate, and that the tax shall be levied upon and collected from his estate. Before a corporation shall be dissolved and its assets distributed it shall make a return for and settlement of tax for any income earned in the income year up to its period of dissolution.

Return by individual who has died made by personal representative.

Liquidating corporations.

5. Where the Commissioner of Revenue has reason to believe that any taxpayer so conducts the trade or business as either directly or indirectly to distort his true net income and the net income properly attributable to the State, whether by the arbitrary shifting of income, through price-fixing, charges for service, or otherwise, whereby the net income is arbitrarily assigned to one or another unit in a group of taxpayers carrying on business under a substantially common control, he may require such facts as he deems necessary for the proper computation of the entire net income and the net income properly attributable to the State, and in determining the same the Commissioner of Revenue shall have regard to the fair profit which would normally arise from the conduct of the trade or business.

Commissioner may investigate distorted returns.

Determination of true income.

6. When any corporation liable to taxation under this act conducts its business in such a manner as either directly or indirectly to benefit the members or stockholders thereof or any person interested in such business by selling its products or the goods or commodities in which it deals at less than the fair price which might be obtained therefor, or where a corporation, a substantial portion of whose capital stock is owned either directly or indirectly by another corporation, acquires and disposes of the products of the corporation so owning a substantial portion of its stock in such a manner as to create a loss or improper net income for either of said corporations, or where a corporation, owning directly or indirectly a substantial portion of the stock of another corporation, acquires and disposes of the products of the corporation of which it so owns a substantial portion of the stock, in such a manner as to create a loss or improper net income for either of said corporations, the Commissioner of Revenue may determine the amount of taxable income of either or any of such corporations for the calendar or fiscal year, having due regard to the

Commissioner may determine amount of taxable income of corporations disposing of property so as to reduce tax liability.

Determination of true income.

reasonable profits, which but for such arrangement or understanding, might or could have been obtained, by the corporation or corporations liable to taxation under this act, from dealing in such products, goods or commodities.

SEC. 327. *Fiduciary Returns.*

Fiduciaries must make returns on estates held.

1. Every fiduciary subject to taxation under the provisions of this act, as provided in section three hundred and fifteen hereof, shall make a return under oath for the individual, estate, or trust for whom or for which he acts, if the net income thereof amounts to one thousand dollars or over.

Contents.

2. The return made by a fiduciary shall state specifically the items of gross income and the deductions and exemptions allowed by this act, and such other facts as the Commissioner of Revenue may prescribe. Under such regulations as the Commissioner may prescribe, a return may be made by one or two or more joint fiduciaries.

Returns by joint fiduciaries.

Subject to same rules as individuals.

3. Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

SEC. 328. *Information at the Source.*

Duty of every taxpayer with income of \$1,000 or more to make return.

1. Every individual, partnership, corporation, joint-stock company or association, or insurance company, being a resident or having a place of business in this State, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the State or of any political sub-division of the State, having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to bearer), rent, salaries, wages, premiums, dividends, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits, and incomes amounting to one thousand dollars or over, paid or payable during any year to any taxpayer, shall make complete return thereof to the Commissioner of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him.

Returns by partnerships.

2. Every partnership having a place of business in the State shall make a return, stating specifically the items of its gross income and the deductions allowed by this act, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed, and the amount of the distributive share of each individual. The return shall be sworn to by one of the partners.

To show distributive shares.

3. Every fiduciary shall make, under oath, a return for the individual, estate, or trust for whom or for which he acts if the net income thereof, distributed or distributable to beneficiaries during the year, is one thousand dollars or over, in which case the fiduciary shall set forth in such return the items of the gross income, the deductions allowed by this act, and the net income, the names and addresses of the beneficiaries, the amounts distributed or distributable to each, and the amount, if any, lawfully retained by him for future distribution. Such return may be made by one or two or more joint fiduciaries.

Every fiduciary
to make return.

Contents.

SEC. 329. *Time and Place of Filing Returns.*

Returns shall be in such form as the Commissioner of Revenue may from time to time prescribe, and shall be filed with the Commissioner at his main office, or at any branch office which he may establish, on or before the fifteenth day of March in each year, and for all taxpayers using a fiscal year, within seventy-five days after expiration of the fiscal year. In case of sickness, absence, or other disability, or whenever in his judgment good cause exists, the Commissioner may allow further time for filing returns. There shall be annexed to the return the affidavit or affirmation of the taxpayer making the return, to the effect that the statements contained therein are true. The Commissioner shall cause to be prepared blank forms for the said returns, and shall cause them to be distributed throughout the State, and to be furnished upon application; but failure to receive or secure the form shall not relieve any taxpayer from the obligation of making any return herein required.

Date of filing is
March 15 at office
of Commissioner
or any branch
established by him.

Extension of time.

Blank forms
distributed.

SEC. 330. *Blank Forms to Be Kept on File With Register of Deeds and Deputy Commissioners.*

For convenience of all parties liable for making a return of income, and who may not receive blank forms by mail for this purpose, the Commissioner of Revenue shall keep on deposit with the register of deeds or county auditor or deputy commissioner of revenue in each county a supply of blank forms for distribution.

Blank forms kept
by deputy commis-
sioners and regis-
ters of deeds.

SEC. 331. *Failure to File Returns; Supplementary Returns.*

If the Commissioner of Revenue shall be of the opinion that any taxpayer has failed to file a return or to include in a return filed, either intentionally or through error, items of taxable income, he may require from such taxpayer a return or supplementary return, under oath, in such form as he shall prescribe, of all the items of income which the taxpayer re-

Commissioner may
order filing of
returns or supple-
mentary returns.

Right to compel disclosure of items omitted.

Penalties added.

Collection and enforcement.

Full amount payable with return.

Two installments where tax exceeds \$100.

Interest added where time for filing is extended.

Payment by uncertified check; penalties where check is returned.

Commissioner to compute tax upon payment.

Excess and overpayment.

ceived during the year for which the return is made, whether or not taxable under the provisions of this act. If from a supplementary return or otherwise the Commissioner finds that any items of income, taxable under this act, have been omitted from the original return, or any items returned as taxable that are not taxable, or any item of taxable income overstated, he may require the items so omitted to be disclosed to him under oath of the taxpayer, and to be added to or deducted from the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provision of this act. The Commissioner may proceed under the provisions of section three hundred and thirty-four of this act, whether or not he requires a return or a supplementary return under this section.

COLLECTION AND ENFORCEMENT OF TAX

SEC. 332. *Time and Place of Payment of Tax.*

1. The full amount of the tax payable, as the same shall appear from the face of the return, shall be paid to the Commissioner of Revenue at the office where the return is filed at the time fixed by law for filing the return. If the amount of the tax exceeds one hundred dollars (\$100.00), payment may be made in two installments: one-half on the date the return is filed, one-half on or before September fifteenth following, with interest on the deferred payment at the rate of six per cent per annum.

(2) If the time for filling the return be extended, interest at the rate of six per cent per annum, from the time when the return was originally required to be filed to the time of payment, shall be added and paid.

(3) The tax may be paid with uncertified check, during such time and under such regulations as the Commissioner of Revenue shall prescribe; but if a check so received is not paid by the bank on which it is drawn, the taxpayer by whom such check is tendered shall remain liable for the payment of the tax and for all legal penalties the same as if such check had not been tendered.

SEC. 333. *Examination of Returns.*

1. As soon as practicable after the return is filed the Commissioner of Revenue shall examine and compute the tax, and the amount so computed by the Commissioner shall be the tax. If the tax found due shall be greater than the amount theretofore paid, the excess shall be paid to the Commissioner within ten days after notice of the amount shall be

mailed by the Commissioner, and any overpayment of tax shall be returned within ten days after it is ascertained.

2. If the return is made in good faith and the understatement of the tax is not due to any fault of the taxpayer, there shall be no penalty or additional tax added because of such understatement, but interest shall be added to the amount of the deficiency at the rate of six per cent per annum until paid.

No penalties where under-statements made in good faith.

Interest added.

3. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added to the amount of the deficiency five per cent thereof, and, in addition, interest at the rate of six per cent per annum until paid.

Penalty for negligent under-statements, 5% and interest.

4. If the understatement is found by the Commissioner of Revenue to be false or fraudulent, with intent to evade the tax, the tax on the additional income discovered to be taxable shall be doubled and six per centum per annum upon the amount of tax so found. The provisions of this act with respect to revision and appeal shall apply to a tax thus assessed.

Fraudulent under-statements impose double tax and interest.

5. The interest provided for in this section shall in all cases be computed from the date the tax was originally due to the date of payment.

Computation of interest when added.

SEC. 334. *Corrections and Changes.*

If the amount of the net income for any year of any taxpayer under this article, as returned to the United States Treasury Department, is changed and corrected by the Commissioner of Internal Revenue or other officer of the United States of competent authority, such taxpayer, within thirty days after receipt of final determination by the United States Government of his corrected net income, shall make return under oath or affirmation, to the Commissioner of Revenue, of such final determined income. The Commissioner shall thereupon proceed to determine, from such evidence as he may have brought to his attention or shall otherwise acquire, the correct net income of such taxpayer for the fiscal or calendar year, and if there shall be any additional tax due from such taxpayer the same shall be assessed and collected; and if there shall have been an overpayment of the tax the said Commissioner shall, within thirty days after the final determination of the net income of such taxpayer, refund the amount of such excess.

Taxpayer to notify Commissioner of changes in Federal returns.

Additional tax collected or refund made.

SEC. 335. *Additional Taxes.*

Commissioner within 3 years may assess tax on income not reported in first return.

Hearing granted.

Time limit not applicable in cases of fraud.

Findings and exceptions.

Revision and appeal.

If the Commissioner of Revenue discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may, at any time within three years after the time when the return was due, assess the same and give notice to the taxpayer of such assessment, and such taxpayer shall thereupon have an opportunity, within thirty days, to confer with the Commissioner of Revenue as to the proposed assessment. The limitation of three years to the assessment of such tax or an additional tax shall not apply to the assessment of additional taxes upon fraudulent returns. When the Commissioner of Revenue, after examination, discovers that any portion of revenue has not been assessed, and has determined the amount thereof, he shall notify the taxpayer of his findings, and the taxpayer shall then have thirty days in which to be heard and file exceptions to such reassessments; whereupon the Commissioner shall pass on any objections or exceptions made and determine the amount of tax, interest, and penalties, if any, and such amount shall be due within ten days after notice thereof. The provisions of this act with respect to revision and appeal shall apply to a tax so assessed.

Penalties.

Failure to file return and pay tax incurs penalty of 5% and interest.

Minimum of \$1.

Where failure is voluntary, penalty of 25% and interest.

Minimum of \$5.

Mandamus proceedings to require filing of return.

SEC. 336. *Penalties.*

1. If any taxpayer, without intent to evade any tax imposed by this act, shall fail to file a return of income and pay the tax, if one is due, at the time required by or under the provisions of this act, but shall voluntarily file a correct return of income and pay the tax due within sixty days thereafter, there shall be added to the tax an additional amount equal to five per cent thereof, but such additional amount shall in no case be less than one dollar and interest at the rate of one-half of one per centum per month or fraction thereof from the time said return was required by law to be filed, until paid.

2. If any taxpayer fails voluntarily to file a return of income or pay the tax, if one is due, within sixty days of the time required by or under the provisions of this act, there shall be added to the tax an additional amount equal to twenty-five per cent thereof and interest at the rate of one-half of one per cent per month or fraction thereof, from the time such return was required to be filed, until paid, but the additional tax shall not be less than five dollars (\$5.00).

3. If any taxpayer fails to file a return within sixty days of the time prescribed by this act, any judge of the Superior Court, upon petition of the Commissioner of Revenue or of any ten taxable residents of the State, shall issue a writ of mandamus requiring such person to file a return. The order

of notice upon the petition shall be returnable not later than ten days after the filing of the petition. The petition shall be heard and determined on the return day or such day thereafter as the court shall fix, having regard to the speediest possible determination of the case consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. All writs and processes may be issued from the clerk's office in any county, and, except as aforesaid, shall be returnable as the court shall order.

Hearing.

Judgment.

4. The failure to do any act required by or under the provisions of this act shall be deemed an act committed in part at the office of the Commissioner of Revenue in Raleigh. The certificate of the Commissioner of Revenue to the effect that a tax has not been paid, that a return has not been filed, or that information has not been supplied, as required by or under the provisions of this act, shall be prime facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied.

Jurisdiction.

Certificates of
Commissioner
prima facie
evidence of their
import.

5. If any taxpayer who has failed to file a return or has filed an incorrect or insufficient return, and has been notified by the Commissioner of Revenue of his delinquency, refuses or neglects within twenty days after such notice to file a proper return, or files a fraudulent return, the Commissioner shall determine the income of such taxpayer, according to his best information and belief, and assess the same at not more than double the amount so determined. The Commissioner may, in his discretion, allow further time for the filing of a return in such case.

Determination by
Commissioner of
income of delin-
quents.Extension of time
for filing.

REVISION AND APPEAL

Revision and
appeal.

SEC. 340. *Revision by Commissioner of Revenue.*

A taxpayer may apply to the Commissioner of Revenue for revision of the tax assessed against him at any time within three years from the time of the filing of the return or from the date of the notice of the assessment of any additional tax. The Commissioner shall grant a hearing thereon, and if upon such hearing he shall determine that the tax is excessive or incorrect, he shall resettle the same according to the law and the facts, and adjust the computation of tax accordingly. The Commissioner shall notify the taxpayer of his determination, and shall refund to the taxpayer the amount, if any, paid in excess of the tax found by him to be due.

Taxpayer may
apply for revision
within 3 years.

Hearing.

Resettlement.

Refund.

SEC. 341. *Appeal.*

Appeal.

Any taxpayer may file formal exceptions to a finding by the Commissioner of Revenue, under the provisions of this article with respect to his taxable income, either to a matter of fact

Right of taxpayer
to file exceptions

Appeal to Superior Court.	or law, as far as possible stating such exceptions separately. After they are filed the Commissioner shall pass upon the same formally, and notify the taxpayer immediately of his findings upon these exceptions. The taxpayer may, within ten days after notification of the Commissioner's ruling upon these exceptions, appeal to the Superior Court of Wake County, upon paying the tax assessed by the Commissioner and giving a bond for costs in the sum of two hundred dollars (\$200.00): <i>Provided</i> , the taxpayer may within the above prescribed time first appeal to the State Board of Assessment on the exceptions to the findings of the Commissioner; and <i>provided further</i> , that the Commissioner may in his discretion require a surety bond or a deposit of State or Government bonds in double the amount of the alleged deficiency. Appeals may then be taken by either the taxpayer or Commissioner to the Superior Court of Wake County as provided herein. Upon receipt of such notice and the taxes paid, and the filing of the cost bond in the sum of two hundred dollars (\$200.00), the Commissioner shall certify the record to the Superior Court of Wake County. In the Superior Court the proceedings shall be as follows:
Cost bond.	
Bond for double amount of deficiency.	
Appeal proceedings.	
Title of case.	The cause shall be entitled, "State of North Carolina on Relation of the Commissioner of Revenue vs. Appellant" (giving name). If there are exceptions to facts found by the Commissioner, it shall be placed on the civil issue docket of such court and shall have precedence of other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of such civil actions, except that the findings of the Commissioner shall be <i>prima facie</i> correct. If only issues of law, or if issues of fact are raised, and the appellant shall waive jury trial at the time of taking the appeal, the appeal may be had to the Superior Court of the county in which the appellant resides, and the cause shall be heard by the judge holding court in the judicial district in which the appeal is docketed, at chambers, upon ten days' notice to the parties of the time and place of hearing, and the said judge shall pass upon and determine all issues, both of law and fact, the State hereby waiving in such cases a trial by jury. Either party may appeal to the Supreme Court from the judgment of the Superior Court under the rules and regulations prescribed by law for appeals, except that the State, if it should appeal, shall not be required to give any undertaking or make any deposit to secure the cost of such appeal, and the Supreme Court may advance the cause on its docket so as to give the same a speedy hearing. Any taxes, interest, or penalties paid, found by the Court to be in excess of those which can be legally assessed, shall be ordered
Precedence over other actions.	
Waiving jury trial.	
Hearing before judge.	
Appeals to Supreme Court.	
Priority.	

refunded to the taxpayer, with interest from the time of Refund payment.

ARTICLE VI

GENERAL ADMINISTRATION—PENALTIES

General admin-
tration.

Penalties.

SEC. 450. *Failure of a Person, Public Utility and/or Public-Service Corporation to File Report.*

If any person, firm, or corporation required to file a report under any of the provisions of Schedule B and C of this act fails, refuses, or neglects to make such report as required herein within the time limited in said schedules for making such report, he or it shall pay a penalty of ten dollars (\$10.00) for each day's omission.

Failure to file
required reports
incurs penalty of
\$10 for each day.

SEC. 451. *Charter Canceled for Failure to Report.*

If a corporation required by the provisions of this act to file any report or return or to pay any tax or fee, either as a public utility (not an agency of interstate commerce) or a corporation organized under the laws of this State, or as a foreign corporation doing business in this State for profit, or owning and using a part or all of its capital or plant in this State, fails or neglects to make any such report or return or to pay any such tax or fee for ninety days after the time prescribed in this act for making such report or return, or for paying such tax or fee, the Commissioner of Revenue shall certify such fact to the Secretary of State. The Secretary of State shall thereupon cancel the articles of incorporation of any such corporation which is organized under the laws of this State by appropriate entry upon the margin of the record thereof, or cancel the certificate of authority of any such foreign corporation to do business in this State by proper entry. Thereupon all the powers, privileges, and franchises conferred upon such corporation by such articles of incorporation or by such certificate of authority shall cease and determine. The Secretary of State shall immediately notify by registered mail such domestic or foreign corporation of the action taken by him.

Failure of corpora-
tion to file report
or pay tax, can-
cellation of charter.

Manner of can-
cellation.

Effect.

Notification.

SEC. 452. *Penalty for Exercising Corporate Function After Cancellation of Charter.*

Any person or persons who shall exercise or attempt to exercise any powers, privileges, or franchises under articles of incorporation or certificate of authority after the same are canceled, as provided in any section of this act, shall pay a penalty of not less than one hundred dollars nor more than one thousand, to be recovered in an action to be brought by

Engaging in busi-
ness after cancel-
lation incurs
penalty of \$100
to \$1,000.

the Commissioner of Revenue in the Superior Court of Wake County.

SEC. 453. *Corporate Rights Restored.*

Restoration of corporate rights upon compliance with Act and payment of \$50 to Secretary of State.

Any corporation whose articles of incorporation or certificate of authority to do business in this State have been canceled by the Secretary of State, as provided in section four hundred and one of this act, or similar provisions of prior revenue acts, upon the filing, within ten years after such cancellation, with the Secretary of State, of a certificate from the Commissioner of Revenue that it has complied with all the requirements of this act and paid all State taxes, fees, or penalties due from it, and upon the payment to the Secretary of State of an additional penalty of fifty dollars, shall be entitled to again exercise its rights, privileges, and franchises in this State; and the Secretary of State shall cancel the entry made by him under the provisions of section four hundred and one of this act or similar provisions of prior revenue acts, and shall issue his certificate entitling such corporation to exercise its rights, privileges, and franchises.

SEC. 454. *Officers, Agents, and Employees; Misdemeanor Failing to Comply With Tax Law.*

Failure of officers, agents and employees to comply with Act made misdemeanor.

If any officer, agent, and/or employee of any person, firm, or corporation subject to the provisions of this act shall wilfully fail, refuse, or neglect to make out, file, and/or deliver any reports or blanks, as required by such law, or to answer any questions therein propounded, or to knowingly and wilfully give a false answer to any such question wherein the fact inquired of is within his knowledge, or upon proper demand to exhibit to such Commissioner of Revenue or any person duly authorized by such Commissioner any book, paper, account, record, memorandum of such person, firm, or corporation in his possession and/or under his control, he shall be guilty of a misdemeanor and fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) for each offense.

Punishment.

SEC. 455. *Aiding and/or Abetting Officers, Agents, or Employees in Violation of This Act a Misdemeanor.*

Aiding and abetting in violation also made misdemeanor.

If any person, firm, or corporation shall aid, abet, direct, cause or procure any of his or its officers, agents, or employees to violate any of the provisions of this act he or it shall be guilty of a misdemeanor, and fined not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) for each offense.

Punishment.

SEC. 456. *Each Day's Failure a Separate Offense.*

Every day during which any person, firm, or corporation subject to the provisions of this act, or any officer, agent, or employee thereof, shall wilfully fail, refuse, or neglect to observe and comply with any order, direction, or mandate of the Commissioner of Revenue, or to perform any duty enjoined by this act, shall constitute a separate and distinct offense.

Each day's failure to comply with order herein made separate offense.

SEC. 457. *Penalty for Bad Checks.*

When any taxpayer shall tender any uncertified check for payment of the tax due by him and such check shall have been returned to the office of the Commissioner of Revenue unpaid on account of insufficient funds of the drawer of said check in the bank upon which same is drawn, then and in that event an additional tax shall be imposed equal to ten per cent of the tax due; and in no case shall the increase of said tax because of such failure be less than one dollar nor exceeding two hundred dollars (\$200.00), and the said additional tax shall not be waived or diminished by the Commissioner of Revenue. This section shall also apply to all taxes levied or assessed by the State.

Penalty for tendering bad check, additional tax of 10%.

Not less than \$1 or more than \$200.

SEC. 458. *Discretion of Commissioner Over Penalties.*

The Commissioner of Revenue shall have power, upon making a record of his reasons therefor, to reduce or waive any penalties provided for in this act, except the penalty provided in section four hundred and fifty-seven relating to unpaid checks.

Commissioner may waive or reduce penalties, except that in section 457.

REMEDIES**Remedies.****SEC. 470. *Tax a Debt.***

Every tax imposed by this act, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a debt from the person, firm, or corporation liable to pay the same to the State of North Carolina.

Tax made debt to State.

SEC. 471. *Action for Recovery of Taxes.*

Action may be brought at any time by the Attorney-General of the State, at the instance of the Commissioner of Revenue, in the name of the State, to recover the amount of any taxes, penalties, and interest due under this act.

Action for recovery brought by Attorney General.

SEC. 472. *Tax Upon Settlement of Fiduciary's Account.*

1. No final account of a fiduciary shall be allowed by the probate court unless such account shows, and the judge of said court finds, that all taxes imposed by the provisions of this act upon said fiduciary, which have become payable, have

No final settlement by fiduciary till tax is paid.

Certificate of payment.

been paid, and that all taxes which may become due are secured by bond, deposit, or otherwise. The certificate of the Commissioner of Revenue and the receipt for the amount of tax therein certified shall be conclusive as to the payment of the tax, to the extent of said certificate.

Facilitating settlement of estates by agreeing upon amount of tax.

2. For the purpose of facilitating the settlement and distribution of estates held by fiduciaries, the Commissioner of Revenue, with the approval of the Attorney-General, may, on behalf of the State, agree upon the amount of taxes at any time due or to become due from such fiduciaries under the provisions of this act, and the payment in accordance with such agreement shall be full satisfaction of the taxes to which the agreement relates.

SEC. 473. *Warrant for the Collection of Taxes.*

Warrant of collection issued to sheriffs in delinquent cases.

If any tax imposed by this act or any other tax levied by the State and payable to the Commissioner of Revenue, or any portion of such tax be not paid within sixty days after the same becomes due and has been assessed, the Commissioner of Revenue shall issue an order under his hand and official seal, directed to the sheriff of any county of the State, commanding him to levy upon and sell the real and personal property of the taxpayer, found within his county, for the payment of the amount thereof, with the added penalties, additional taxes, interest, and the cost of executing the same, and to return to the Commissioner of Revenue the money collected by virtue thereof by a time to be therein specified, not less than sixty days from the date of the order. The said sheriff shall thereupon proceed upon the same in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the order, to be collected in the same manner. If an order be returned not satisfied in full, the Commissioner of Revenue shall have the same remedies to enforce the claim for taxes against the taxpayer as if the State had recovered judgment against the taxpayer for the amount of the tax.

Levy and sale upon property of taxpayer.

Return of sheriff.

Fees of sheriff.

Other remedies.

SEC. 474. *Taxes Recoverable by Action.*

Action to recover taxes due may be brought.

Upon the failure of any corporation to pay the taxes, fees, and penalties prescribed by Schedules B and C of this act, the Commissioner of Revenue may certify same to the sheriff of the county in which such company may own property, for collection as provided in this act; and if collection is not made, such taxes or fees and penalties thereon may be recovered in an action in the name of the State, which may be brought

in the Superior Court of Wake County, or in any county in which such corporation is doing business, or in any county in which such corporation owns property. The Attorney-General, on request of the Commissioner of Revenue, shall institute such action in the Superior Court of Wake County, or of any such county as the Commissioner of Revenue may direct. In any such action it shall be sufficient to allege that the tax, fee, or penalty sought to be recovered stands charged on the delinquent duplicate of the Commissioner of Revenue, and that the same has been unpaid for the period of thirty days after having been placed thereon.

By Attorney
General.

Allegations.

SEC. 475. *Additional Remedies.*

Additional
remedies.

In addition to all other remedies for the collection of any taxes or fees due under the provisions of this act, the Attorney-General shall, upon request of the Commissioner of Revenue, whenever any taxes, fees, or penalties due under this act from any public utility (not an agency of interstate commerce) or corporation shall have remained unpaid for a period of ninety days, or whenever any corporation or public utility (not an agency of interstate commerce) has failed or neglected for ninety days to make or file any report or return required by this act, or to pay any penalty for failure to make or file such report or return, apply to the Superior Court of Wake County, or of any county in the State in which such public utility (not any agency of interstate commerce) or corporation is located or has an office or place of business, for an injunction to restrain such public utility (not an agency of interstate commerce) or corporation from the transaction of any business within the State until the payment of such taxes or fees and penalties thereon, or the making and filing of such report or return and payment of penalties for failure to make or file such report or return, and the cost of such application, which shall be fixed by the court. Such petition shall be in the name of the State; and if it is made to appear to the court, upon hearing, that such public utility (not an agency of interstate commerce) or corporation has failed or neglected, for ninety days, to pay such taxes, fees, or penalties thereon, or to make and file such reports, or to pay such penalties, for failure to make or file such reports or returns, such court shall grant and issue such injunction.

Injunction to
restrain carrying
on of business
till tax is paid
or report filed.

Petition.

SEC. 476. *Failure of Sheriff to Execute Order.*

If any sheriff of this State shall wilfully fail, refuse or neglect to execute any order directed to him by the Commissioner of Revenue and within the time provided in this act, the official bond of such sheriff shall be liable for the tax, penalty, interest, and cost due by the taxpayer.

Liability of
sheriffs for taxes
in event of
failure to perform
duties.

SEC. 477. *Actions, When Tried.*

Actions to have
precedence over
other civil causes.

All actions or processes brought in any of the Superior Courts of this State, under provisions of this act, shall have precedence over any other civil causes pending in such courts, and the courts shall always be deemed open for trial of any such action or proceeding brought therein.

General
provisions.

GENERAL PROVISIONS

SEC. 490. *Taxes Payable in National Currency; for What Period, and When a Lien.*

Taxes payable in
National currency.

The taxes herein designated and levied shall be payable in the existing national currency. State, county, and municipal taxes levied for any and all purposes pursuant to this act shall be for the fiscal year in which they become due, except as otherwise provided, and the lien of such taxes shall attach to all real estate of the taxpayer within the State, which shall attach annually on the date that such taxes are due and payable, and shall continue until such taxes, with any interest, penalty, and costs which shall accrue thereon, shall be paid.

Fiscal year.

Lien on real estate.

SEC. 491. *Municipalities Not to Levy Income and Inheritance Tax.*

Municipalities
may not levy
income or inheri-
tance taxes.

No city, town, township, or county shall levy any tax on income or inheritance.

SEC. 492. *State Taxes.*

Taxes herein
levied are for
State expenses.

The taxes levied in this act are for the expenses of the State Government, the appropriations to its educational, charitable, and penal institutions, pensions for Confederate soldiers and widows, the interest on the debt of the State, for public schools, and other specific appropriations made by law, and shall be collected and paid into the general fund of the State Treasurer.

Enumerated.

Tax for operation
of schools for
six months.

It is the intent and purpose of this act to provide the revenue for the purposes stated in this section, and, together with the tax on property hereinafter provided, to pay the expenses of operation of all the public schools of the State for the constitutional term of six months, and within the standards of cost to be provided in the public school law. To this end the joint committee on Public Education is instructed to report a bill for enactment by this General Assembly that will provide standards for the operation of all the public schools of the State for the six months term at a total cost not in excess of sixteen and a half million dollars per year for the ensuing biennium. The Boards of Commissioners of the several counties of the State shall levy, in each of the

School machinery
bill.

Appropriation of
\$16,500,000
per year.

years of the next biennium, a tax upon all the taxable properties in each of such counties that will be equal to a levy of fifteen cents (15¢) on each one hundred dollars (\$100.00) of value on the total value of real and personal property listed and assessed in each such county in the year one thousand nine hundred thirty (1930), as shown in the official reports of such counties to the State. If in any county any lands have been taken over by the Federal Government since the tax listing period in one thousand nine hundred thirty (1930), the tax value of such lands shall be deducted from the total value of real and personal property for such county.

The taxes so levied shall be collected in the same manner as other county taxes and accounted for in the same manner as other taxes under the Daily Deposit Act. The county treasurer or other officer receiving such taxes in each county shall remit to the Treasurer of the State on the first and fifteenth day of each month all taxes collected up to the time of such remittance under the levy herein provided for, and such remittance to the State Treasurer shall also include the proportion of all poll taxes collected required by the Constitution of the State to be used for educational purposes.

The tax levy herein provided for shall be subject to the same discounts and penalties as provided by law for other county taxes and there shall be allowed the same percentage for collecting such taxes as for other county taxes. The obligation to the State under the levy herein provided for shall run against all taxes that become delinquent; and with respect to any property that may be sold for taxes, any public officer receiving such delinquent taxes when and if such property may be redeemed or such tax obligations in any manner satisfied, shall remit such proportionate part of such tax levy to the State Treasurer within fifteen days after receipt of same. At the end of each fiscal year the county accountant shall furnish the State Treasurer a statement of the total amount of taxes levied in accordance with the provisions of this section that are uncollected at the end of the fiscal year.

The joint committee on appropriations is instructed to include in its general appropriation bill an appropriation of sixteen million five hundred thousand dollars (\$16,500,000.00) for each year of the next biennium for the cost of operation of schools of the State for the six months constitutional term, such appropriation to be reduced in actual expenditures by the amount of fines, forfeitures and penalties, as shown by the school budgets for the several counties as approved by the State Department of Education. The Joint Committee on appropriations is also instructed to include in the general ap-

Ad valorem
complement of 15c.

Manner of collect-
ing 15¢ levy.

Daily deposit.

Semi-monthly
remittance.

Subject to dis-
counts and
penalties.

Remittance of
proportionate part
of taxes collected
by levy and sale.

Annual statement.

Appropriation Act
to carry item for
schools.

Reduced by fines,
forfeitures and
penalties.

Annual appropriation of \$1,500,000 for extended term.

appropriation bill an appropriation of one million five hundred thousand dollars (\$1,500,000.00) for each year of the next biennium to be apportioned to the several counties as State aid for the cost of operation of the extended term of its several schools beyond the six months constitutional term.

SEC. 493. *Tax Exemption Repealed.*

Conflicting exemptions repealed.

Whenever in any law or act of incorporation, granted either under the general law or by special act, there is any limitation or exemption of taxation, the same is hereby repealed, and all the property and effects of all such corporations, other than the bonds of this State and of the United States Government, shall be liable to taxation, except property belonging to the United States and to municipal corporations, and property held for the benefit of churches, religious societies, charitable, educational, literary, or benevolent institutions or orders, and also cemeteries: *Provided*, that no property whatever, held or used for investment, speculation or rent shall be exempt, other than bonds of this State and of the United States Government, unless said rent or the interest on or income from such investments shall be used exclusively for religious, charitable, educational, or benevolent purposes, or the interest upon the bonded indebtedness of said religious, charitable, or benevolent institutions.

Exceptions.

Property held for investment not exempt.

SEC. 494. *Law Applicable to Foreign Corporations.*

Foreign corporations subject to provisions of Act.

All foreign corporations, and the officers and agents thereof, doing business in this State, shall be subject to all the liabilities and restrictions that are or may be imposed upon corporations of like character, organized under the laws of this State, and shall have no other or greater powers.

SEC. 495. *Information Must be Furnished.*

Commissioner may require information to be furnished.

Each company, firm, corporation, person, association, co-partnership, or public utility shall furnish the Commissioner of Revenue, in the form of returns prescribed by him, all information required by law and all other facts and information, in addition to the facts and information in this act specifically required to be given, which the Commissioner of Revenue may require to enable him to carry into effect the provisions of the laws which the said Commissioner is required to administer, and shall make specific answers to all questions submitted by the Commissioner of Revenue.

SEC. 496. *Returns Required.*

Blanks directed by Commissioner to be filled out must be so executed.

Any company, firm, corporation, person, association, co-partnership, or public utility receiving from the Commissioner of Revenue any blanks, requiring information, shall cause

them to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question, it shall, in writing, give a good and sufficient reason for such failure.

The answers to such questions shall be verified under oath by such persons, or by the president, secretary, superintendent, general manager, principal accounting officer, partner or agent, and returned to the Commissioner of Revenue at his office within the period fixed by the Commissioner of Revenue.

Answers to questions must be verified.

SEC. 497. *Personal Liability of Officers, Trustees, or Receivers.*

Any officer, trustee, or receiver of any corporation required to file report with the Commissioner of Revenue, having in his custody funds of the corporation, who allows said funds to be paid out or distributed to the stockholders of said corporation, without having satisfied the State Board of Assessment or Commissioner of Revenue for any State taxes which are due or have accrued, shall be personally responsible for the payment of said tax, and in addition thereto shall be subject to a penalty of not more than the amount of the tax, nor less than twenty-five per cent of such tax found to be due or accrued.

Personal liability of officers, etc., of corporations for allowing funds to be disbursed before payment of taxes.

Also penalty.

SEC. 498. *Blanks Furnished by Commissioner of Revenue.*

The Commissioner of Revenue shall cause to be prepared suitable blanks for carrying out the purpose of the laws which he is required to administer, and, on application, furnish such blanks to each company, firm, corporation, person, association, co-partnership, or public utility subject thereto.

Preparation and distribution of proper blanks.

SEC. 499. *Commissioner of Revenue to Keep Records.*

The Commissioner of Revenue shall keep books of account and records of collections of taxes as may be prescribed by the Director of the Budget; shall keep an assessment roll for the taxes levied, assessed, and collected under this act, showing in same the name of each taxpayer, the amount of tax assessed against each, when assessed, the increase or decrease in such assessment; the penalties imposed and collected, and the total tax paid; and shall make monthly reports to the Director of the Budget and to the Auditor and/or State Treasurer of all collections of taxes on such forms as prescribed by the Director of the Budget.

Tax records to be kept by Commissioner.

Monthly reports to Director of Budget.

SEC. 500. *Publication of Statistics.*

Annual publication of statistics.

The Commissioner of Revenue shall prepare and publish annually statistics reasonably available, with respect to the operation of this act, including amounts collected, classifications of taxpayers, income and exemptions, and such other facts as are deemed pertinent and valuable.

SEC. 501. *Powers of Commissioner of Revenue.*

Right of Commissioner to examine books, records, etc.

The Commissioner of Revenue, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the tax due by any taxpayer under this act, shall have power to examine or cause to be examined, by any agent or representative designated by him for that purpose, any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the taxpayer or of any other person having knowledge in the premises, and may take testimony and require proof material for his information, with power to administer oaths to such person or persons.

Requiring attendance of witnesses.

SEC. 502. *Secrecy Required of Officials. Penalty for Violation.*

Income tax matters not to be divulged except upon court order.

(a) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Commissioner of Revenue, any deputy, agent, clerk, other officer, employee, or former officer or employee, to divulge and make known in any manner the amount of income, income tax or other taxes, or any particulars set forth or disclosed in any report or return required under this act.

Publication of statistics.

(b) Nothing in this section shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns, and the items thereof; the inspection of such reports or returns by the Governor, Attorney-General, or their duly authorized representative; or the inspection by a legal representative of the State of the report or return of any taxpayer who shall bring an action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted to recover any tax or penalty imposed by this act.

Inspection by proper State officers.

Preservation of returns and reports for 3 years.

(c) Reports and returns shall be preserved for three years, and thereafter until the Commissioner of Revenue shall order the same to be destroyed.

Violation of section made misdemeanor.

(d) Any person, officer, agent, clerk, employee or former officer or employee violating the provisions of this section shall be guilty of a misdemeanor, and fined not less than two hundred dollars (\$200.00) nor more than one thousand dollars

Punishment.

(\$1,000.00), and/or imprisoned, in the discretion of the court; and if such offending person be an officer or employee of the State, he shall be dismissed from such office or employment, and shall not hold any public office or employment in this State for a period of five years thereafter.

Removal from
office of offenders.

(e) Notwithstanding the provisions of this section, the Commissioner of Revenue may permit the Commissioner of Internal Revenue of the United States, or the revenue officer of any state imposing any of the taxes imposed in this act, or the duly authorized representatives of either, to inspect the report or return of any taxpayer; or may furnish such officer or his authorized agent an abstract of the report or return of any taxpayer; or supply such officer with information concerning any item contained in any report or return, or disclosed by the report of any investigation of such report or return of any taxpayer. Such permission, however, shall be granted or such information furnished to such officer, or his duly authorized representative, only if the statutes of the United States or of such other state grants substantially similar privilege to the Commissioner of Revenue of this State or his duly authorized representative.

Inspection of
returns and re-
ports permitted
Federal officials
and those of
other states.

Reciprocity.

SEC. 503. *Deputies and Clerks.*

The Commissioner of Revenue may appoint such deputies, clerks, and assistants under his direction as may be necessary to administer the laws relating to the assessment and collection of all taxes provided for in this act; may remove and discharge same at his discretion, and shall fix their compensation within the rules and regulations prescribed by the Salary and Wage Commission.

Clerks and
deputies of
Commissioner.

Compensation.

SEC. 504. *Commissioner and Deputies to Administer Oaths.*

The Commissioner of Revenue and such deputies as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person in respect to any return or report required by this act or under the rules and regulations of the Commissioner of Revenue, and shall have access to the books and records of any person, firm, corporation, county, or municipality in this State.

Commissioner
and deputies may
administer oaths
and take acknowl-
edgements.

SEC. 505. *Rules and Regulations.*

The Commissioner of Revenue may, from time to time, make, prescribe, and publish such rules and regulations, not inconsistent with this act, as may be needful to enforce its provisions.

Commissioner to
make rules and
regulations.

SEC. 506. *Time for Filing Reports Extended.*

Commissioner
may extend time
for filing reports.

The Commissioner of Revenue, when he deems the same necessary or advisable, may extend to any person, firm, or corporation or public utility a further specified time within which to file any report required by law to be filed with the Commissioner of Revenue, in which event the attaching or taking effect of any penalty for failure to file such report or to pay any tax or fee shall be extended or postponed accordingly.

SEC. 507. *Construction of the Act; Population.*

Commissioner
to construe Act.

Population provi-
sions based on
last Federal
census, except in
cases of exten-
sion of corporate
limits.

It shall be the duty of the Commissioner of Revenue to construe all sections of this act imposing either license, inheritance, income, or other taxes. Such decisions by the Commissioner of Revenue shall be prima facie correct, and a protection to the officers and taxpayers affected thereby. Where the license tax is graduated in this act according to the population, the population shall be the number of inhabitants as determined by the last census of the United States Government: *Provided*, that if any city or town in this State has extended its limits since the last census period, and thereafter has taken a census of its population in these increased limits by an official enumeration either through the aid of the United States Government or otherwise, the population thus ascertained shall be that upon which the license tax is to be graduated.

SEC. 508. *When Increases Operative.*

Increase or
decrease in taxes
effective as of
June 1, 1931.

In all instances in which the taxes are increased or decreased under Schedules B and C of this act, and which shall become due between the ratification of this act and the first day of June, one thousand nine hundred and thirty-one, such increase or decrease shall become operative only from and after the thirty-first day of May, one thousand nine hundred and thirty-one.

SEC. 509. *Authority for Imposition of Tax.*

Act constitutes
authority for im-
position of taxes
herein set out.

This act, after its ratification, shall constitute authority for the imposition of taxes upon the subjects herein revised, and all laws in conflict with it are hereby repealed, but such repeal shall not affect taxes listed or which ought or should have been listed, or which may have been due, or penalties or fines incurred from failure to make the proper reports, or to pay the taxes at the proper time under any of the schedules of existing law, but such taxes and penalties may be collected, and criminal offenses prosecuted, under such law existing at the time of the ratification of this act, notwithstanding this repeal.

SEC. 510. *Taxes to Be Paid.*

No court of this State shall entertain a suit of any kind brought for the purpose of preventing the collection of any tax imposed in this act. Whenever a person shall have a valid defense to the enforcement of the collection of a tax assessed or charged against him or his property, such person shall pay such tax to the proper officer, and notify such officer in writing that he pays same under protest. Such payment shall be without prejudice to any defense or rights he may have in the premises, and he may, at any time within thirty days after such payment, demand the same in writing from the Commissioner of Revenue of the State, if a State tax, or if a county, city, or town tax, from the treasurer thereof, for the benefit or under the authority or by request of which the same was levied; and if the same shall not be refunded within ninety days thereafter, may sue such official for the amount so demanded; and if upon the trial it shall be determined that such tax or any part thereof was levied or assessed for an illegal or unauthorized purpose, or was for any reason invalid or excessive, judgment shall be rendered therefor, with interest, and the same shall be collected as in other cases. The amount of State taxes for which judgment shall be rendered in such action shall be refunded by the State.

Paying tax under protest; injunctions not allowed.

Notification in writing of protest.

Suit to recover tax thus paid.

Refund.

SEC. 511. *Unconstitutionality or Invalidity.*

If any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any section or set of sections shall in any way affect the interpretation of this act or any part thereof.

Constitutional parts of Act upheld.

ARTICLE VII

SEC. 550. *This act may be cited as the Revenue Act of nineteen hundred and thirty-one.*

Title of Act.

SEC. 551. *When used in this act or the Machinery Act—*

Definitions.

(1) The term "Person" means an individual, trust, or estate, a partnership or company.

Person.

(2) The term "Corporation" includes associations, joint stock companies, insurance companies, and limited partnerships where shares of stock are issued.

Corporation.

- Domestic. (3) The term "Domestic," when applied to corporations or partnerships, means created or organized in the State of North Carolina.
- Foreign. (4) The term "Foreign," when applied to a corporation or partnership, means a corporation or partnership not domestic.
- Commissioner. (5) The term "Commissioner" means the Commissioner of Revenue.
- Deputy. (6) The term "Deputy" means an authorized representative of the Commissioner of Revenue or other commissioner.
- Taxpayer. (7) The term "Taxpayer" means any person, firm, or corporation subject to a tax or duty imposed by the Revenue or Machinery Act.
- State license. (8) The term "State License" means a license issued by the Commissioner of Revenue, usable, good and valid in the county or counties named in the license.
- State-wide license. (9) The term "State-wide License" means a license issued by the Commissioner of Revenue, usable, good and valid in each and every county in this State.
- Intangible property. (10) The term "Intangible Property" means patents, copyrights, secret processes and formulae, good-will, trade-mark, trade brands, franchises, stocks, bonds, notes, evidences of debt, bills and accounts receivable, and other like property.
- Tangible property. (11) The term "Tangible Property" means all property other than intangible.
- Public utility. (12) The term "Public Utility," as used in this act, means and includes each person, firm, company, corporation, and association, their lessees, trustees, or receivers, elected or appointed by any authority whatsoever, and herein referred to as express company, telephone company, telegraph company, Pullman car company, freight line company, equipment company, electric power company, gas company, railroad company, union depot company, water transportation company, street railway company, railroad company, and other companies exercising the right of eminent domain, and such term, "Public Utility," shall include any plant or property owned and/or operated by any such persons, firms, corporations, companies, or associations.
- Express company. (13) The term "Express Company" means a public utility company engaged in the business of conveying to, from, or through this State or part thereof, money, packages, gold,

silver, plate, or other articles and commodities by express, not including the ordinary freight lines of transportation of merchandise and property in this State.

(14) The term "Telephone Company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or part thereof, telephone messages or conversations. Telephone company.

(15) The term "Telegraph Company" means a public utility company engaged in the business of transmitting to, from, through, or in the State, or a part thereof, telegraphic messages. Telegraph company.

(16) The term "Pullman Car Company" means a public utility company engaged in the business of operating cars for the transportation, accommodation, comfort, convenience, or safety of passengers, on or over any railroad line or lines or other common carrier lines, in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed sleeping, Pullman, palace, parlor, observation, chair, dining, or buffet cars, or by any other name. Pullman car company.

(17) The term "Freight Line Company" means a public utility company engaged in the business of operating cars for the transportation of freight or commodities, whether such freight and/or commodities is owned by such company or any other person or company, over any railroad or other common carrier line or lines in whole or in part within this State, such line or lines not being owned, leased and/or operated by such railroad company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture, refrigerator, fruit, meat, oil, or by any other name. Freight line company.

(18) The term "Equipment Company" means a public utility company engaged in the business of furnishing and/or leasing cars, of whatsoever kind or description, to be used in the operation of any railroad or other common carrier line or lines, in whole or in part within this State, such line or lines not being owned, leased, or operated by such railroad company. Equipment company.

Electric power company.

(19) The term "Electric Power Company" means a public utility company engaging in the business of supplying electricity for light, heat, and/or power purposes to consumers within this State.

Gas company.

(20) The term "Gas Company" means a public utility company engaged in the business of supplying gas for light, heat, and/or power purposes to consumers within this State.

Waterworks company.

(21) The term "Waterworks Company" means a public utility company engaged in the business of supplying water through pipes or tubing and/or similar manner to consumers within this State.

Union depot company.

(22) The term "Union Depot Company" means a public utility company engaged in the business of operating a union depot or station for railroads or other common carrier purposes.

Water transportation company.

(23) The term "Water Transportation Company" means a public utility company engaged in the transportation of passengers and/or property by boat or other watercraft, over any waterway, whether natural or artificial, from one point within this State to another point within this State, or between points within this State and points without this State.

Street railway company.

(24) The term "Street Railway Company" means a public utility company engaged in the business of operating a street, suburban or interurban railway, either wholly or partially within this State, whether cars are propelled by steam, cable, electricity, or other motive power.

Railroad company.

(25) The term "Railroad Company" means a public utility company engaged in the business of operating a railroad, either wholly or partially within this State, on rights of way acquired or leased and held exclusively by such company or otherwise.

Gross receipts and earnings.

(26) The terms "Gross Receipts" or "Gross Earnings" mean and include the entire receipts for business done by any person, firm, or corporation, domestic or foreign, from the operation of business or incidental thereto, or in connection therewith. The gross receipts or gross earnings for business done by a corporation engaged in the operation of a public

utility shall mean and include the entire receipts for business done by such corporation, whether from the operation of the public utility itself or from any other business done whatsoever.

(27) The terms "Bank," "Banker," "Broker," "Stock Jobber," mean and include any person, firm, or corporation who or which has money employed in the business of dealing in coin, notes, bills of exchange, or in any business of dealing, or in buying or selling any kind of bills of exchange, checks, drafts, bank notes, acceptances, promissory notes, bonds, warrants, or other written obligations, or stocks of any kind or description whatsoever, or receiving money on deposit.

Bank, banker,
broker, stock
jobber.

(28) The terms "Collector" or "Collectors" mean and include county, township, city, town, tax collectors, and sheriffs.

Collector,
collectors.

(29) The term "List Takers and/or Assessors" means and includes either list takers or assessors.

List takers and/or
assessors.

(30) The terms "Real Property," "Real Estate," "Land," "Tract," or "Lot" mean and include not only the land itself, but also all buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this or the Machinery Act.

Real property,
real estate, land,
tract, lot.

(31) The terms "Shares of Stock" or "Shares of Capital Stock" mean and include the shares into which the capital or capital stock of any incorporated company or association may be divided.

Shares of stock.

(32) The terms "Tax" or "Taxes" mean and include any taxes, special assessment, costs, penalties, and/or interest imposed upon property or other subjects of taxation.

Tax, taxes.

SEC. 552. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A.D. 1931.

CHAPTER 428

AN ACT TO PROVIDE FOR THE LISTING AND VALU-
ING OF ALL PROPERTY, REAL, PERSONAL, AND
MIXED, AT ITS REAL VALUE IN MONEY.

The General Assembly of North Carolina do enact:

ARTICLE I

- Machinery Act.** SECTION 1. This act may be cited as the Machinery Act of one thousand nine hundred thirty-one.
- Definitions.** SEC. 2. When used in this act:
- Person.** (1) The term "person" means an individual, trust, or estate, a partnership or company.
- Corporation.** (2) The term "corporation" includes associations, joint stock companies, insurance companies, and limited partnerships where shares of stock are issued.
- Domestic.** (3) The term "domestic" when applied to corporations or partnerships means created or organized in the State of North Carolina.
- Foreign.** (4) The term "foreign" when applied to a corporation or partnership means a corporation or partnership not domestic.
- Commissioner.** (5) The term "commissioner" means the Commissioner of Revenue.
- Deputy.** (6) The term "deputy" means an authorized representative of the Commissioner of Revenue or other commissioner.
- Taxpayer.** (7) The term "taxpayer" means any person, firm, or corporation subject to a tax or duty imposed by the Revenue or Machinery Act.
- State license.** (8) The term "State license" means a license issued by the Commissioner of Revenue, usable, good and valid in the county or counties named in the license.
- State-wide license.** (9) The term "State-wide license" means a license issued by the Commissioner of Revenue, usable, good and valid in each and every county in this State.
- Intangible property.** (10) The term "intangible property" means patents, copyrights, secret processes and formulae, good will, trade-marks, trade-brands, franchises, stocks, bonds, notes, evidences of debt, bills and accounts receivable, and other like property.
- Tangible property.** (11) The term "tangible property" means all property other than intangible.
- Public utility.** (12) The term "public utility" as used in this act means and includes each person, firm, company, corporation, and association, their lessees, trustees, or receivers, elected or appointed by any authority whatsoever, and herein referred to as express company, telephone company, telegraph company, Pullman car company, freight-line company, equipment com-

pany, electric power company, gas company, railroad company, union depot company, water transportation company, street railway company, railroad company, and other companies exercising the right of eminent domain, and such term "public utility" shall include any plant or property owned and/or operated by any such persons, firms, corporations, companies, or associations.

(13) The term "express company" means a public utility company engaged in the business of conveying to, from, or through this State, or part thereof, money, packages, gold, silver, plate, or other articles and commodities by express, not including the ordinary freight lines of transportation of merchandise and property in this State. Express company.

(14) The term "telephone company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or part thereof, telephone messages or conversations. Telephone company.

(15) The term "telegraph company" means a public utility company engaged in the business of transmitting to, from, through, or in this State, or a part thereof, telegraphic messages. Telegraph company.

(16) The term "Pullman car company" means a public utility company engaged in the business of operating cars for the transportation, accommodation, comfort, convenience, or safety of passengers, on or over any railroad line or lines or other common carrier lines, in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed sleeping, Pullman, palace, parlor, observation, chair, dining, or buffet cars, or by any other name. Pullman car company.

(17) The term "freight-line company" means a public utility company engaged in the business of operating cars for the transportation of freight or commodities, whether such freight and/or commodities is owned by such company or any other person or company, over any railroad or other common carrier line or lines in whole or in part within this State, such line or lines not being owned, leased, and/or operated by such railroad company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture, refrigerator, fruit, meat, oil, or by any other name. Freight-line company.

(18) The term "equipment company" means a public utility company engaged in the business of furnishing and/or leasing cars, of whatsoever kind or description, to be used in the operation of any railroad or other common carrier line or lines, in whole or in part within this State, such line or Equipment company.

lines not being owned, leased, or operated by such railroad company.

Electric power company.

(19) The term "electric power company" means a public utility company engaging in the business of supplying electricity for light, heat, and/or power purposes to consumers within this State.

Gas company.

(20) The term "gas company" means a public utility company engaged in the business of supplying gas for light, heat, and/or power purposes to consumers within this State.

Waterworks company.

(21) The term "waterworks company" means a public utility company engaged in the business of supplying water through pipes or tubing and/or similar manner to consumers within this State.

Union depot company.

(22) The term "union depot company" means a public utility company engaged in the business of operating a union depot or station for railroads or other common carrier purposes.

Water transportation company.

(23) The term "water transportation company" means a public utility company engaged in the transportation of passengers and/or property by boat or other water craft, over any waterway, whether natural or artificial, from one point within this State to another point within this State, or between points within this State and points without this State.

Street railway company.

(24) The term "street railway company" means a public utility company engaged in the business of operating a street suburban or interurban railway, either wholly or partially within this State, whether cars are propelled by steam, cable, electricity, or other motive power.

Railroad company.

(25) The term "railroad company" means a public utility company engaged in the business of operating a railroad, either wholly or partially within this State, or rights of way acquired or leased and held exclusively by such company or otherwise.

Gross receipts and earnings.

(26) The terms "gross receipts" or "gross earnings" mean and include the entire receipts for business done by any person, firm, or corporation, domestic or foreign, from the operation of business or incidental thereto, or in connection therewith. The gross receipts or gross earnings for business done by a corporation, engaged in the operation of a public utility, shall mean and include the entire receipts for business done by such corporation, whether from the operation of the public utility itself or from any other business done whatsoever.

Bank, banker, broker, stock jobber.

(27) The terms "bank," "banker," "broker," "stock jobber," mean and include any person, firm, or corporation who or which has money employed in the business of dealing in coin, notes, bills of exchange, or in any business of dealing, or

in buying or selling any kind of bills of exchange, checks, drafts, bank notes, acceptances, promissory notes, bonds, warrants, or other written obligations, or stocks of any kind or description whatsoever, or receiving money on deposits.

(28) The terms "collector" or "collectors" mean and include county, township, city, town, tax collectors, and sheriffs. Collector, collectors.

(29) The term "list takers and/or assessors" means and includes either list takers, assessors, or assistants. List takers, assessors.

(30) The terms "real property," "real estate," "land," "tract," or "lot" mean and include not only the land itself, but also all buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining thereto, except where the same may be otherwise denominated by this or the Revenue Act. Real property, real estate, land, tract, lot.

(31) The terms "shares of stock" or "shares of capital stock" mean and include the shares into which the capital or capital stock of any incorporated company or association may be divided. Shares of stock.

(32) The terms "tax" or "taxes" mean and include any taxes, special assessments, costs, penalties, and/or interest imposed upon property, or other subjects of taxation. Tax, taxes.

ARTICLE II

STATE BOARD OF ASSESSMENT

SEC. 200. The Governor, or some person designated by him, the Commissioner of Revenue, the chairman of the Corporation Commission, the Attorney General, and the Director of Local Government shall be and are hereby created the State Board of Assessment, with all the powers and duties prescribed in the act. The Commissioner of Revenue shall be the chairman of the said board, and shall, in addition to presiding at the meetings of the board, exercise the functions, duties, and powers of the board when not in session. The board may employ an executive secretary, whose entire time may be given to the work of the said board, and is authorized to employ such clerical assistance as may be needed for the performance of its duties. State Board of Assessment.
Creation and personnel.
Commissioner as chairman.
Executive secretary.
Clerks.

SEC. 201. The members of the said board shall take and subscribe to the constitutional oath of office and file the same with the Secretary of State. Oath of office.

SEC. 202. *Duties of State Board of Assessment.* Duties of Board.

The State Board of Assessment shall exercise general and specific supervision of the systems of valuation and taxation throughout the State, including counties and municipalities, and in addition they shall be and constitute a State Board of Supervision over valuation and taxation.

Equalization and Review of valuation and taxation in this State. It shall be the duty of said board:

To advise with county officers in tax matters.

(1) To confer with and advise boards of county commissioners, tax supervisors, assessing officers, list takers, and all others engaged in the valuation and assessment of property, in the preparation and keeping of suitable records, and in the levying and collection of taxes and revenues, as to their duties under this act or any other act passed for the purpose of valuation of property, assessing, levying, and/or the collection of revenue for counties, municipalities, and other subdivisions of the State, to insure that proper proceedings shall be brought to enforce such revenue acts and for the collection of penalties and liabilities imposed by law upon public officers, officers of corporations, and individuals failing, refusing, or neglecting to comply with this act; and to call upon the Attorney General or any prosecuting attorney in the State to assist in the execution of the powers herein conferred.

Preparation of booklet for guidance of county officers in tax matters.

(2) To prepare a pamphlet or booklet for the instruction of the boards of county commissioners, tax supervisors, assessing officers, list takers, and all others engaged in the valuation of property, preparing and keeping records, and in the levying and collecting of taxes and revenue, and have the same ready for distribution at least thirty (30) days prior to the date fixed for listing taxes. The said pamphlet or booklet shall, in as plain terms as possible, explain the proper meaning of the revenue laws and the Machinery Act of this State, shall call particular attention to any points in the law and/or in the administration of the laws which may be or which have been overlooked or neglected, shall advise as to the practical working of the revenue laws and Machinery Act, and shall explain and interpret any points that seem to be intricate and upon which County or State officials may differ.

Distribution of booklet.

Contents.

(3) To hear and to adjudicate appeals from boards or county commissioners and county boards of equalization and review as to property liable for taxation that has not been assessed or of property that has been fraudulently or improperly assessed through error or otherwise, to investigate the same, and if error, inequality, and/or fraud is found to exist, to take such proceedings and to make such orders as to correct the same. In case it shall be made to appear to the State Board of Assessment that any tax list or assessment roll in any county in this State is grossly irregular, or any property is unlawfully or unequally assessed as between individuals, between sections of a county or between counties, the said board shall correct such irregularities, inequalities, and lack of uniformity, and shall equalize and make uniform the

Hearing and determination of appeals from county boards as to taxation of property.

Investigation of frauds.

Correction of irregularities.

Equalize valuations.

valuation thereof upon complaint by the board of county commissioners or upon its own initiation under rules and regulations prescribed by it, not inconsistent with this act: *Provided*, that no appeals shall be considered or fixed values changed, unless notice of same is filed within sixty (60) days after the final values are fixed and determined by the board of county commissioners or the board of equalization and review.

Appeal procedure.

(4) To require from the register of deeds, auditor, county accountant, tax clerk, clerk of the court, and/or other officer of each county, and the mayor, clerk, and/or other officer of each municipality, on forms prepared and prescribed by the said board, such annual and other reports as shall enable said board to ascertain the assessed valuation of all property listed for taxation in this State under this or any other act, the rate and amount of taxes assessed and collected, the amount returned delinquent, tax sales, certificates of purchase at such tax sales held by the State, county, or municipality, and such other information as the board may require, to the end that it may have full, complete, and accurate statistical information as to the practical operation of the tax and revenue laws of the State.

To require annual reports from county and city officers.

Contents of reports.

(5) To require the Secretary of State, and it shall be his duty, to furnish monthly to the said board a list of all domestic corporations incorporated, charter amended, or dissolved, all foreign corporations domesticated, charter amended, dissolved, or domestication withdrawn during the preceding month, in such details as may be prescribed by said board.

To require of Secretary of State reports of corporate charters filed.

(6) To make diligent investigation and inquiry concerning the revenue laws and systems of taxation of other states so far as the same are made known by published reports and statistics, and can be ascertained by correspondence with officers thereof.

To investigate revenue laws and tax systems of other states.

(7) To report to the General Assembly at each regular session, or at such other times as it may direct, the total amount of revenue or taxes collected in this State for State, county, and municipal purposes, classified as to State, county, township, and municipality, with the sources thereof; to report to the General Assembly the proceedings of the board and such other information and recommendations concerning the public revenues as required by the General Assembly or that may be of public interest; to cause two thousand (2,000) copies of said report to be printed on or before the first day of January in the year of the regular session of the General Assembly, and place at the disposal of the State Librarian one hundred (100) copies of said report for distribution and

To report to General Assembly revenue collected and proceedings of Board.

Recommendations.

Printing and distribution of reports.

exchange; and to forward a copy of said report to each member of the General Assembly as soon as printed.

Other duties.

(8) To discharge such other duties as may be prescribed by law, and take such action, do such things, and prescribe such rules and regulations as may be needful and proper to enforce the provisions of this and the Revenue Act.

To suggest revision in Revenue and Machinery Acts.

(9) To prepare for the legislative committee of succeeding General Assemblies such suggestions of revision of the revenue laws, including the Machinery Act, as it may find by experience, investigation, and study to be expedient and wise.

SEC. 203. *Annual Report to Governor.*

To submit annual report to Governor.

The State Board of Assessment shall annually, on or before the first day of January of each year, make a report to the Governor of the proceedings of the said board during the preceding year, with its recommendations in relation to all matters of taxation and revenue.

SEC. 204. *Board to Prescribe Forms, Books, and Records, Require Abstracts to Be Filed, and to Make Rules and Regulations.*

To prescribe forms, books and records and to make rules and regulations in matters of valuation and taxation.

The State Board of Assessment is authorized and empowered to prescribe the forms, books, and records that shall be used in the valuation of property and in the levying and collection of taxes, and how the same shall be kept; to require the county tax supervisors, clerk of board of county commissioners, or auditor of each county to file with it, when called for, complete abstracts of all real and personal property in the county, itemized by townships and as equalized by the county board of equalization and review; and to make such other rules and regulations, not included in this or the Revenue Act, as the said board may deem needful to effectually promote the purposes for which the board is constituted and the systems of taxation provided for in this and the Revenue Act.

SEC. 205. *Sessions of Board, Where to Be Held.*

Place of sessions of Board.

The regular sessions of the State Board of Assessment shall be held in the City of Raleigh at the office of the chairman, and other sessions may be called at any place in the State to be decided by the board.

SEC. 206. *Board Has Access to Public Books and Records and Empowered to Subpoena Witnesses.*

Board to have access to departmental books and records.

The State Board of Assessment, the members thereof, and/or any duly authorized deputy shall have access to all books, papers, documents, statements, records, and accounts on file or

of record in any department of State, county, or municipality, and is authorized and empowered to subpoena witnesses upon a subpoena signed by the chairman of the board, directed to such witnesses, and to be served by any officer authorized to serve subpoenas; to compel the attendance of witnesses by attachment to be issued by any Superior Court upon proper showing that such witness or witnesses have been duly subpoenaed and have refused to obey such subpoena or subpoenas; and to examine witnesses under oath to be administered by any member of the board.

Subpoenaing
witnesses.

Examination of.

SEC. 207. Board to Have Access to Books and Records of Persons, Firms, and Corporations.

The State Board of Assessment, the members thereof, or any duly authorized deputy are authorized and empowered to examine all books, papers, records, and/or accounts of persons, firms, and corporations, domestic or foreign, owning property liable to assessment for taxation, general or specific, under the laws of this State.

Board to have
access to books
and records of
persons, firms and
corporations.

SEC. 208. Board to Direct Members to Hear Complaints.

The State Board of Assessment is authorized and empowered to direct any member or members of the board to hear complaints, to make examinations and investigations, and to report his or their findings of fact and conclusion to the board.

Board members
to hear complaints
and report
findings.

SEC. 209. Board to Keep Records.

The State Board of Assessment shall keep full, correct, and accurate record of its official proceedings, and certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.

Board to keep
complete records;
certified copies
as evidence.

ARTICLE III

PROPERTY SUBJECT TO TAXATION

SEC. 300. All property, real and personal, within the jurisdiction of the State, not especially exempted, shall be subject to taxation.

Property subject
to taxation.

General.

REAL PROPERTY DEFINED

SEC. 301. For the purposes of taxation, real property shall include all lands within the State and all buildings and fixtures thereon and appurtenances thereto.

Real property
defined.

REAL PROPERTY—WHERE AND TO WHOM ASSESSED

Where and to
whom assessed.

SEC. 302. (1) Real property shall be assessed in the township or place where situated, to the owner, if known; if the owner be not known and there be an occupant, then to such occupant, and either or both shall be liable for taxes assessed on such property; and if there be no owner or occupant known, then as unknown.

Fiduciaries
as owners.

(2) A trustee, guardian, executor, administrator, assignee, or agent having control or possession of real property may be considered as the owner.

Property of
deceased owners
assessed to
heirs, etc.

(3) The real property which belongs to a person deceased, not being in control of an executor or administrator, may be assessed to his heirs or devisees jointly without naming them until they shall have given notice of the respective names to the supervisor of taxation or chairman of the board of county commissioners and of the division of the estate, and undivided interests in real property owned by tenants in common, not being co-partners, may be assessed to the owners if so requested and in the discretion of the supervisors of taxation.

Undivided
interests.

Assessment of
lease property.

(4) Lease property in which the lessee has a capital investment, by using improvements or structures erected, may be listed separately by lessor or lessee with reference to the degree of ownership of each party, or may, in accordance with contractual relation between parties, be listed as a whole by either of them.

CORPORATE REAL PROPERTY

Assessment of
corporate property.

SEC. 303. The real property of a corporation or association shall be assessed to the name of the corporation or association, the same as to an individual, if known, in the township or place where situated, or may be assessed to the occupant or to an authorized agent if so requested of the supervisor of taxation.

Real property
exemptions.

REAL PROPERTY EXEMPTIONS

SEC. 304. The following real property, and no other, shall be exempted from taxation:

That of U. S.,
State or its sub-
divisions.

(1) Real property, directly or indirectly owned by the United States or this State, however held, and real property lawfully owned and held by counties, cities, townships, or school districts, used wholly and exclusively for public or school purposes.

Burial grounds,
vaults, etc.

(2) Real property, tombs, vaults, and mausoleums, set apart for burial purposes, except such as are owned and held for purposes of sale or rental.

(3) Buildings, with the land upon which they are situated, lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building; and also buildings and lands lawfully owned and held by churches or religious bodies if the income from the said property is used exclusively for religious, charitable, or benevolent purposes.

Property and equipment used for religious purposes.

(4) Buildings, with the land actually occupied, wholly devoted to educational purposes, belonging to, actually and exclusively occupied and used for public libraries, incorporated colleges, academies, industrial schools, seminaries, or any other incorporated institutions of learning, together with such additional adjacent land owned by such libraries and educational institutions as may be reasonably necessary for the convenient use of such buildings, and also the buildings thereon used as residences by the officers or instructors of such educational institutions.

Libraries and property devoted to educational purposes.

(5) Real property belonging to, actually and exclusively occupied by Young Men's Christian Associations and other similar religious associations, orphanages, or other similar homes, hospitals and nunneries, not conducted for profit, but entirely and completely as charitable.

Property of Y. M. C. A.'s, orphanages, hospitals, etc.

(6) Buildings, with the land actually occupied, belonging to the American Legion or Post of the American Legion or any benevolent, patriotic, historical, or charitable association used exclusively for lodge purposes by said societies or associations, together with such additional adjacent land as may be necessary for the convenient use of the buildings thereon; and also the profits arising from rents, leases, etc., for rooms in said buildings, whether occupied for meeting places or not, when such rents, proceeds, and profits are used wholly and exclusively for charitable and benevolent purposes.

Property of American Legion, lodges, etc.

(7) The real property of Indians who are not citizens, except lands held by them by purchase.

Property of Indians.

PERSONAL PROPERTY INCLUDED

Personal property.

SEC. 305. Personal property shall include:

Including:

(1) All money.

Money.

(2) All annuities and royalties.

Annuities and royalties.

(3) All goods, chattels, merchandise, commodities, and effects within the State.

Effects in State.

(4) All ships, boats, vessels, automobiles, flying machines, and their appliances belonging to citizens of this State, whether at home or abroad.

Vehicles of all kinds.

Goods within
State owned by
citizens of State.

(5) All goods, chattels, merchandise, commodities, and effects situated within this State belonging to citizens of this State, except that personal property, actually and permanently invested in business in another State shall not be included.

Exception.

Securities.

(6) All notes, bonds, accounts receivable, money on deposit, securities and other credits of every kind belonging to citizens of this State over and above the amounts respectively owed by them, whether such indebtedness is due them from individuals or from corporations, public or private, and whether such debtors reside within or without the State.

Improvements
upon leased lands.

(7) All buildings and improvements situated upon leased lands, except where the value of the land is also assessed to the lessee or the owner of such buildings and improvements, unless otherwise assessed.

Tombs, etc., for
hire or sale.

(8) All tombs, vaults, and mausoleums, built within any burial grounds and held for rent or hire or for sale in whole or in part.

Produce.

(9) All produce, seeds, grain, forage and feed on hand, stored in warehouses, in mills, or in transit, owned within this State.

Other personalty.

(10) All other personal property not herein enumerated, and not expressly exempted by law.

Personal property
exemptions.

PERSONAL PROPERTY EXEMPTED

SEC. 306. The following personal property, and no other, shall be exempted from taxation:

Government and
farm loan bonds.

(1) Bonds of this State, of the United States, Federal farm loan bonds, joint-stock land bank bonds, and bonds of political sub-divisions of this State, hereafter issued.

Personal property
government-owned.

(2) Personal property, directly or indirectly owned by this State and by the United States, and that lawfully owned and held by the counties, states, towns, and school districts of the State, used wholly and exclusively for county, city, town, or public school purposes.

Furniture and
furnishings of
religious bodies.

(3) The furniture and furnishings of buildings lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any church or religious body, and private libraries of such ministers and the teachers of the public schools of this State.

Certain libraries.

Equipment of
educational
institutions.

(4) The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions.

(5) The endowment and invested funds of churches and other religious associations, public libraries, incorporated colleges, academies, industrial schools, and seminaries, when the income or interest from said funds shall be used exclusively for religious, charitable, educational, or benevolent purposes.

Endowments of religious and educational institutions and libraries.

(6) Personal property, including endowment funds, belonging to Young Men's Christian Associations and other similar religious associations, orphan and other similar homes, reformatories, hospitals, and nunneries which are not conducted for profit and entirely and completely used for charitable and benevolent purposes.

Personalty of charitable and benevolent associations.

(7) The furniture, furnishings, and other personal property belonging to any American Legion or Post of American Legion, patriotic, historical, or any benevolent or charitable association, and used wholly for lodge purposes and meeting rooms by said association, when such personal property is used for charitable or benevolent purposes.

Personalty of American Legion and lodges.

(8) Wearing apparel, household and kitchen furniture, the mechanical and agricultural instruments of farmers and mechanics, libraries and scientific instruments and provisions, not exceeding the total value of three hundred dollars (\$300), and all growing crops.

Household and other goods up to \$300.

Growing crops.

(9) Shares of stock owned by individual stockholders in any domestic corporation, joint-stock association, limited partnership, or company paying a tax on its capital stock or a franchise tax shall not be required to be listed or to pay an ad valorem tax; nor shares of stock owned and legally held on and continuously held for at least ninety days just prior to the first day of April of the tax year by a corporation in other corporations paying a tax on its capital stock shall not be required to be listed, or to pay an ad valorem tax; nor shall any individual stockholder of any foreign corporation be required to list or pay taxes on any share of its capital stock in this State, *providing* the owner of such shares of stock has complied with the provisions of section three hundred eleven and one-half (311½) of the Revenue Act, and the situs of such shares of stock in foreign corporations, owned by residents of this State, for the purposes of this act, is hereby declared to be at the place where said corporation undertakes and carries on its principal business.

Stock in domestic corporations taxed at source.

Stock in foreign corporations, provided owner complies with section 311½ of Revenue Act.

ARTICLE IV

QUADRENNIAL ASSESSMENT

Quadrennial assessment.

SEC. 400. All property to be listed with reference to ownership on April first of each year.

Date of listing.

All property of every kind and nature, real and personal, shall be listed for taxation with reference to its ownership

Value determined as of January 1; ownership, April 1.

Quadrennial
assessment, 1934.

Change in owner-
ship and struc-
tures or destruc-
tions.

Machinery for
quadrennial
assessment:

Appointment of
county super-
visors of taxation.

Qualifications.

Compensation.

Expenses.

Existing officers
of counties may
be named.

Additional allow-
ance in such cases.

Duties of super-
visors.

and value as of the first day of April of each year, except that for the purpose of providing sufficient time for a thorough re-assessment of real property in the year one thousand nine hundred thirty-four and quadrennially thereafter, real property shall be valued by the assessors with reference to its value as of the first day of January and shall be listed in the name of the owner as of the first day of April. If change of ownership occurs or if structures exceeding one hundred dollars (\$100) in value are erected or destroyed between January first and April first with reference to any piece of real property, such change in ownership or value shall be made by the assessor when such property is listed as of April first. The following machinery is provided for valuing real property of every kind and nature and for listing and valuing real and personal property in each year of the quadrennial assessment:

(1) The board of county commissioners of each county shall, on the first Monday in December, one thousand nine hundred thirty-three, and every fourth year thereafter, appoint a county supervisor of taxation, who shall be a freeholder in the county, an experienced and practical business man with the knowledge of the valuation of real and personal property in the county, and who shall have been a bona fide resident in the county for at least twelve months. He shall receive such compensation for his services as the board of county commissioners shall designate, not less than four dollars and not more than eight dollars per day, and necessary traveling expenses for each day's service, and shall serve for such time as the board of county commissioners in their discretion shall designate.

(2) In counties in which there is an auditor, tax clerk, county accountant, all-time chairman of the board of county commissioners or other similar officer, either may be designated by the board of county commissioners as the supervisor of taxation for the county; *Provided*, that when the duties of the office of county supervisor of taxation are performed by any auditor, tax clerk, county accountant, all-time chairman of board of county commissioners or other similar officer who is receiving a regular salary, the board of county commissioners may in their discretion allow such additional compensation and expense allowance as they may designate.

(3) The county supervisor of taxation shall have general supervision of the listing and assessment of all real and personal property for taxation in the county, shall visit the list takers and assessors in each township while they are engaged in listing and assessing property for taxation, and shall

advise and confer with such list takers and assessors to the end that all property subject to taxation shall be listed and that the assessed valuation of all property in the several townships shall be fair and uniform.

APPOINTMENT OF LIST TAKERS AND ASSESSORS

SEC. 401. *Supervisors to Appoint List Takers and Assessors.*

(1) The county supervisor of taxation shall appoint, on or before the second Monday in December, three discreet freeholders in each township, each of whom shall have been a resident freeholder in his township for not less than twelve months, and who shall be known and designated as the township board of list takers and assessors. They shall serve for such time and shall receive such compensation for their services while actually employed as the board of county commissioners shall designate, not less than three dollars nor more than eight dollars per day.

Appointment of list takers and assessors by supervisors.

Designation.

Compensation.

(2) Board of County Commissioners May Appoint List Takers and Assessors.

Instead of the appointment of three freeholders in each township, as provided in this section, the board of county commissioners may, in their discretion, appoint for any township wherein is situated an incorporated city or town, one resident freeholder for each ward or district in such cities or towns. Such persons so appointed shall have been resident freeholders for not less than twelve months prior to their appointment.

Appointment by county commissioners of municipal list takers and assessors.

(3) List Takers and Assessors to List and Value Property.

The list takers and assessors of each township, ward or district, under the supervision of the county supervisor of taxation shall list and assess all real and personal property in their respective townships, wards or districts; shall ascertain the true value in money of all personal property and every tract, lot or parcel of land or other real estate with all improvements thereon; shall have authority to personally visit, inspect and view any property, real or personal, which is to be assessed and shall make diligent inquiry as to its value; shall have authority to subpoena and examine under oath witnesses who may have knowledge of the real or personal property that has or should be listed and assessed and who may have knowledge of the actual cash value of such property; shall value all property, real and personal, at its true value in money as defined in this act; and shall make a detailed statement of each piece and kind of real and personal property, together with its true value in money and return the same to the county supervisor of taxation upon blanks furnished for that purpose.

Duties of list takers and assessors.

Inspection of property.

Examination of witnesses.

Valuation of property.

Returns to supervisor.

SEC. 402. First Meeting County Supervisors of Taxation and List Takers and Assessors.

First meeting of supervisor and list takers and assessors.

Listing of realty.

Valuation.

Changes in ownership or value.

The county supervisor of taxation, the list takers and assessors of each township, ward or district shall meet in the court house in each county on the third Monday in December upon the call of the county supervisor of taxation for the general consideration of methods for securing a complete list of all real and personal property in the county and for valuing and assessing the same in a uniform manner in the several townships. They shall begin on the first Monday in January to make a memorandum list of each tract or parcel of real property in the township with the name of the owner and description or location of the property, and after inspection and inquiry shall find the fair market value of same, such value to be used as the value of the property when listed, after giving effect to any change of ownership or the erection or construction of structures exceeding one hundred dollars (\$100) in value, between January first and April first. They shall begin on the first Monday in April to list real and personal property, and shall complete the same as early as practicable, or within such time as may be prescribed by the board of county commissioners, but not later than the first Monday in June.

OATH OF COUNTY SUPERVISOR, LIST TAKER AND ASSESSOR

Oath of supervisor and assistants.

SEC. 403. (1) Before entering upon their respective duties, the county supervisor of taxation or members of the board of supervisors of taxation, the list takers and assessors shall take and subscribe to an oath as follows:

I _____, County Supervisor of Taxation for _____ township, do solemnly swear (or affirm) that I will faithfully discharge the duties devolving upon me as County Supervisor of Taxation according to the laws in force governing such office, so help me, God.

Signature.

Affidavit of list takers and assessors.

(2) Upon making the complete returns for any township, ward or district the list takers or assessors for each township, ward or district shall annex to such returns the following affidavit:

I (or we) _____, the assessor (or assessors) for _____ township, make oath that the foregoing list of returns contain to the best of my (or our) knowledge and belief all the real and personal property required by law to be assessed for taxation in said township, and that I (or we) have assessed such personal property and

each tract, lot or parcel of real estate at its true value in money and to the best of my (or our) ability have done equal justice to the public and to the taxpayers concerned.

— — — — —
Signature.

COUNTY COMMISSIONERS MAY EMPLOY EXPERTS

SEC. 404. The Board of County Commissioners in each county, at the request of the County Supervisor of Taxation, may in their discretion employ one or more persons having expert knowledge of the value of specific kinds or classes of property within the county, such as mines, factories, mills and other similar property to aid and assist the county Supervisor of Taxation, the list takers and assessors in the respective townships, wards or districts, or to advise with, aid and assist the Board of Equalization and Review in arriving at the true value in money of the property in the county. Such expert, or experts, so employed by the Board of County Commissioners shall receive for their services such compensation as the Board of County Commissioners shall designate.

Appointment of experts to assess specific classes of property.

Compensation.

METHODS OF DETERMINING VALUES

SEC. 405. All real and personal property shall be valued by the assessors of each township, ward or district under the supervision of the County Supervisor of Taxation. In determining the value of real property the assessors shall consider as to each tract, lot or parcel of land, its advantages as to location, quality of soil, quantity of timber, water power, water privileges, mineral, quarries and other valuable deposits known to be available therein, the fertility and adaptability for agriculture or commercial uses; and shall consider the past income derived therefrom, its probable future income, the present assessed value and any other facts which may affect the value of such real property. In order to arrive at the true value in money of personal property or of each tract, lot or parcel of real estate, the County Supervisor and the assessors may examine the owner and may subpoena other persons to be examined under oath.

Method of determining realty values.

Special advantages to be considered.

Past income.

Examination of owner.

SEC. 406. *County Supervisors and Assessors to Jointly Review the Valuations and Assessments and Make Tentative Scroll.*

(a) As soon as practicable, after the list takers and assessors have completed the listing and assessment and made return for each township as by this act required and before the meeting of the County Board of Equalization and Review, the County Supervisor of Taxation shall convene all of the

Review of tabulations at joint meeting of supervisor and list takers and assessors.

list takers and assessors and they shall jointly review the valuations and assessments in the several townships, wards and districts to the end that it may be ascertained whether the several assessors have applied the same methods of valuing property, real and personal, in the several townships, wards and districts, and whether the valuations and assessments in the several townships, wards and districts have been assessed at their true value in money and are uniform; and to correct any errors that have been committed, clerical or otherwise, and to equalize the assessments in the townships, wards and districts.

Correction
of errors.

Tentative scroll
of listed property
with valuations,
alphabetically
by races.

Computing aver-
age of each class
of property.

Adjustments and
corrections made
at joint meeting.

Scroll presented
to county board
of equalization
and review.

Appropriate
county officer to
prepare final
scroll.

(b) For the purpose of this section, the list takers and assessors of the several townships, wards and districts of each county shall prepare a tentative scroll, roll or list by races, showing in alphabetical order the names of the taxpayers who have listed property for taxation in their respective townships, the items of each class of property listed and the valuation as fixed by the assessors for the current year and the items and valuation of same for the preceding year. All columns should be added, the totals entered for the township and the average value of each class of property shall be computed by dividing the total number of items in each class into the total valuation of the respective items.

(c) At the joint meeting of review of the County Supervisor of Taxation, the list takers and assessors as provided for in this section, such adjustments and corrections of the valuation of the several items of property listed and assessed shall be made as may be necessary to equalize the valuation of items of the same class in all of the townships, wards and districts of the county. If any such adjustments or corrections are made at such joint meeting of review, the adjusted or corrected values shall be extended to and entered in a column on the tentative scroll, roll or list provided for that purpose. The County Supervisor of Taxation shall preserve such tentative scroll, roll or list of each township, ward or district and shall present the same to the County Board of Equalization and Review at their next meeting and for their inspection and consideration.

SEC. 407. After the County Board of Equalization and Review shall have completed their duties as prescribed in this act and shall have adjourned and not later than the fourth Monday in July, the County Accountant, Auditor or Tax Clerk shall prepare a final and complete scroll, roll or list for each of the several townships, wards and districts in the county and for each race thereof, showing the names in alphabetical order of the several owners of real and personal property and the valuation of same as fixed and declared

by the County Board of Equalization and Review. Such scroll, roll or list, together with the same tentative scroll, roll or list, shall be filed as the fixed, determined and permanent roll for the quadrennial period either with the Board of County Commissioners, the County Auditor, Tax Clerk, Accountant, or other similar officers.

Declared permanent roll for quadrennial period.

FURTHER POWERS AND DUTIES OF SUPERVISOR OF TAXATION AND OTHER OFFICERS CONTAINED IN

SEC. 408. The powers and duties of the State Board of Assessment, Board of County Commissioners, Supervisor of Taxation, List Takers and Assessors, Auditor, Clerk of the Board of County Commissioners, Register of Deeds, and all other officers named in this article for listing, valuing and assessing of real and personal property, filing returns and making reports, or fixed with any duty whatsoever under the provisions of this article shall exercise the powers conferred and perform all the duties prescribed in Article five except wherein the specific duties prescribed in this article are in conflict with the duties prescribed and the powers conferred in Article five, and said Article five is hereby referred to for other and further duties of the officers named in this section.

Further powers and duties of supervisors and other officers.

ARTICLE V

ANNUAL ASSESSMENTS

SEC. 500. For the annual listing and assessing of property in years other than the quadrennial assessment years, property shall be listed for taxation with reference to ownership and value as of the first day of April, as provided in section four hundred of this act. The following machinery is provided for listing property for taxation in such years:

Annual assessments.

(1) The Board of County Commissioners of each county, on the first Monday in March of each year other than the year for the quadrennial assessment of real and personal property, shall appoint a resident freeholder as County Supervisor of Taxation. In counties which have an auditor, county accountant, tax clerk, all-time chairman of the Board of County Commissioners or other like officers, such officer may be the County Supervisor of Taxation.

Machinery for.

(2) The County Supervisor of Taxation shall have general supervision of:

Appointment of county supervisor of taxation.

(a) The listing and assessing of all personal property for taxation.

Duties:

Listing and assessing personally.

(b) The listing of all real property that was listed and assessed at the last quadrennial assessment.

Listing of realty of last quadrennial assessment and that not then assessed.

(c) The listing and assessing of all real property that was not assessed at the last quadrennial assessment.

Improvements
above \$100.

(d) The listing and assessing of all real property to the extent of the value of improvements added in excess of one hundred (\$100) dollars since the last assessment.

Destruction of
buildings above
\$100.

(e) The listing and assessing of all real property to the extent of the value of any building or other appurtenance in excess of one hundred (\$100) dollars which has been removed or destroyed since the last assessment.

Change in valua-
tion caused by
unusual circum-
stances.

(f) The listing and assessing of all real property to the extent that some extraordinary circumstances have occurred since the last quadrennial assessment to increase or decrease the value of such real property, such circumstances being those of unusual occurrence in trade or business.

Property sub-
divided since last
assessment.

(g) The listing and assessing of all real property which has been sub-divided into lots, streets laid out and map recorded, or which has been sub-divided into lots on any street or streets already laid out and determined, since the last quadrennial assessment; and the said lots sold or offered for sale.

(3) County Supervisors to appoint list takers and assessors.

Appointment of
township assist-
ants to supervisor.

The County Supervisor of Taxation upon approval of the Board of County Commissioners shall appoint a competent assistant for each township in the county, and in townships where are situated cities and towns of an unusually large amount of property, more than one assistant may be appointed. The County Supervisor of Taxation and the assistants shall be and constitute the County Board of List Takers and Assessors.

County Board of
List Takers and
Assessors.

OATH OF SUPERVISOR AND ASSISTANT

Supervisor and
assistants to
take oath.

SEC. 501. (1) Before entering upon the duties of their office, the County Supervisor and the assistants herein provided for shall take and subscribe to the following oath before the Chairman of the Board of County Commissioners or some other officer qualified to administer oaths and shall file the same with the Clerk of the Board of County Commissioners:

Oath of super-
visor.

OATH OF COUNTY SUPERVISOR

I, _____, County Supervisor of Taxation for _____ County in the State of North Carolina, for the year _____, do solemnly swear (or affirm) that I will discharge the duties of my office as County Super-

visor, according to the laws in force that govern that office, so help me, God.

Signature.

OATH OF ASSISTANT

Oath of assistant.

I, _____, assistant Supervisor of Taxation for _____ Township, County of _____, State of North Carolina, for the year _____, do solemnly swear (or affirm) that I will discharge the duties of my office as assistant Supervisor of Taxation, according to the laws in force that govern said office, so help me, God.

Signature.

(2) Assistant Supervisor to make scroll, list or roll.

An assistant Supervisor, upon making his complete returns of his listing and assessments, embracing the list or scroll of the taxable property in his township, to the County Supervisor of Taxation, shall annex the following affidavit, subscribed and sworn to before the Clerk of the Superior Court, or some other officer qualified to administer oaths:

Assistant to make affidavit with his scroll.

I, _____, the Assistant Supervisor for _____ Township, County of _____, State of North Carolina, for the year _____, make oath that the foregoing list contains, to the best of my knowledge and belief, all the real and personal property required by law to be listed and/or assessed in said township and that I have listed and/or assessed every tract, or parcel of land, or other real estate, required to be assessed, and all personal property at its true value in money, and have endeavored to do equal justice to the public and to the taxpayers concerned.

Form of.

Signature.

COMPENSATION OF COUNTY SUPERVISORS OF TAXATION AND ASSISTANTS

SEC. 502. The County Supervisors of Taxation and each assistant shall receive such compensation for their services as the Board of County Commissioners shall designate, not less than four dollars, nor more than eight dollars per day, and necessary traveling expenses for each day of service; shall serve for such time as the Board of County Commissioners in their discretion may designate; shall make out

Compensation of supervisor and assistants.

Terms.

Verified accounts. their accounts in detail, giving the date of each day's service, which account shall be verified and audited by the county accountant and approved by the Board of County Commissioners.

SEC. 503. *Meeting of County Supervisors and Assistants.*

Time of meeting of supervisor and assistants.

The County Supervisor of Taxation and Assistants shall meet in the court house of the county on the third Monday in March for general consideration of methods for securing a complete list of all real estate and personal property in the county, and for valuing in a uniform manner in the several townships, the different classes of personal property, shall begin the listing and assessing on the first Monday in April of each year and shall complete the same on or before the first Monday in May next following, but the Board of County Commissioners may extend the time to the first Monday of June next following or so much of said extension as such Board of County Commissioners may deem necessary; and after the listing and assessing has been completed, shall perform the duties imposed in sections four hundred and six and four hundred and seven of this act.

Listing.

Extension of time for completion.

TOWNSHIP ASSISTANTS TO ADVERTISE

Assistants to advertise time and place of list taking.

SEC. 504. Each township list taker, assessor and/or assistant to the County Supervisor shall advertise in five or more public places within the township, not later than the twentieth day of March, notifying all persons owning property subject to taxation within the county, to return to him all the real and personal property which such persons own on the first day of April, that said return must be made during the month of April or within the time designated by the Board of County Commissioners under the penalties imposed by law and that he will be present to receive the tax lists at the times and places named in the advertisement.

BOARD OF ALDERMEN OR OTHER GOVERNING BODIES OF CITIES AND TOWNS LYING IN TWO OR MORE COUNTIES MAY APPOINT MUNICIPAL TAX ASSESSORS

Municipal supervisor and assistant in municipalities lying in more than one county.

SEC. 505. For the purpose of municipal taxation all real and personal property subject to taxation to be levied by the several Boards of Aldermen, Boards of Commissioners or other governing bodies of cities or towns, lying and being in two or more counties, shall be listed and assessed by the Supervisor of Taxation, list takers, and assessors appointed, and the valuation of such real and personal property shall be equalized by the Board of Equalization and Review, constituted as hereinafter set out and in the following manner:

Machinery for listing and assessing.

(1) The Board of Aldermen, the Board of Commissioners or other governing bodies of each and every such city or town shall at the first regular meeting of such board of other governing bodies in the month of December in the year one thousand nine hundred and thirty-three and every fourth year thereafter appoint a Supervisor of Taxation and two discreet freeholders, each of whom shall have been a resident freeholder in such city or town for a period of not less than twelve months, who shall constitute the Board of List Takers and Assessors for said city or town; and such City Supervisor of Taxation, List Takers and Assessors shall in like manner and during the same period of time as in this act provided for listing and assessing real and personal property by County Supervisors of Taxation, Township List Takers and Assessors, for all purposes of municipal taxation by said city or town, list and assess, at its true value in money all the real and personal property in such city or town without reference to the valuation placed thereon by the County Supervisor of Taxation and Township Assessors or by the County Board of Equalization and Review; and such Board of Aldermen, Board of Commissioners or other governing body, Board of List Takers and/or tax assessors and Boards of Equalization and Review of such cities and towns, in listing, assessing and equalizing the real and personal property in such cities or towns for the purposes of municipal taxation as aforesaid, shall exercise any powers conferred and perform every duty imposed upon Boards of County Commissioners, County Supervisors of Taxation, Township List Takers and Assessors in the listing and assessing of property for the purposes of State and county taxation.

Appointment of supervisor and assistants.

Procedure same as that in counties.

Assessment and equalization.

(2) The Board of Aldermen, Board of Commissioners, or other governing body of each and every such city, together with the City Supervisor of Taxation as Chairman, shall constitute the Board of Equalization and Review for such city or town and shall, in like manner and during the same period of time as in this act provided for the equalization of the valuation placed upon real and personal property by County Supervisors, Township List Takers and Assessors, equalize the valuation placed upon the real and personal property in such city or town by such Municipal Supervisors and Tax Assessors; and such Board of Equalization and Review in the equalization of the valuation of such real and personal property as aforesaid, shall exercise every power conferred and perform every duty imposed by this act upon County Boards of Equalization and Review in the equalization of the valuation placed upon property by the County Supervisors of Tax-

Board of Equalization and Review for such municipalities.

Duties same as those for county boards.

ation, the County List Takers and Assessors for the purposes of State and County Taxation.

Appointment of supervisor of taxation.

(3) The Board of Aldermen, the Board of Commissioners or other governing body of each and every such city or town shall, at the first regular meeting of such Board or governing body, held in March of each year other than the year of the quadrennial assessment, appoint one discreet freeholder as Supervisor of Taxation and in their discretion one or more assistants, each of whom shall have been a resident of such city or town for not less than twelve months and who shall be known as the Tax Assessor or Tax Assessors; who shall list and assess all the real and personal property in such city or town for the purposes of municipal taxation by said city or town in like manner and during the same period of time as in this act provided for the listing and assessing of property by the County Supervisor, List Takers and Assessors for State and County purposes; and who shall list the land in such city or town at the valuation assessed in the last quadrennial assessment, except—

Assistants.

Duties same as those of similar county appointees.

Listing of improvements upon realty.

(a) Where improvements have been made in excess of one hundred dollars (\$100) upon the real property since the last assessment and in that event the assessor shall find the actual value in money of such improvements and add to the value of the property as appraised at the last assessment.

Removed or destroyed buildings.

(b) Where a building timber or some other appurtenance of value in excess of one hundred dollars (\$100) has been removed or destroyed since the last assessment, then the tax assessors shall find the value of such buildings or appurtenances so removed or destroyed since the last assessment and shall deduct such value from the appraised value of the real estate in the last assessment.

Changes in valuation caused by unusual circumstances.

(c) Where some extraordinary circumstances have occurred to increase or reduce the actual value of the property since the last assessment, such circumstances as are of unusual occurrence in trade or business.

Property sub-divided since last quadrennial assessment.

(d) Where real property has been sub-divided into lots, streets laid out and map registered, or where land has been sub-divided into lots on any street or streets already laid out and determined, since the last quadrennial assessments, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in the case that assessors shall re-value and re-appraise the said real property and find and determine the value in money of each lot thereof; shall list and assess all personal property in such city or town, and shall, on the listing and assessing such real and personal property for the purpose of municipal taxation as aforesaid, possess and exercise all the duties im-

Revaluation of such property.

posed in this act upon County Supervisors, list takers and assessors in listing and assessing property for taxation.

(4) The intent and purpose of this section is to provide such cities and towns as lie in two or more counties only, with the machinery necessary for listing and assessing taxes for municipal purposes. The powers to be exercised by and the duties imposed on such Boards of Aldermen, Boards of Commissioners or other governing bodies, Boards of Equalization and Review, City Supervisor of Taxation, list takers and assessors, city clerk and taxpayers shall be the same and they shall be subjected to the same penalties as provided in this Act for all Boards of County Commissioners, County Auditors, Registers of Deeds, Clerks of Boards of County Commissioners, County Supervisors, list takers and assessors. The County Commissioners in their discretion may adopt the tax lists, scroll or assessment roll of such city or town as are fixed and determined by the Board of Equalization and Review of such cities or towns, and when so adopted, shall be considered to all intent and purpose the correct and valid list and the fixed and determined assessment roll for the purpose of county taxation. All petitions by taxpayers for increase or decrease in the valuation of property within such city or town fixed and determined by the Board of Equalization and Review of such city or town shall be made to the Board of Aldermen, the Board of Commissioners or other governing body of such city or town; and all appeals to the State Board of Assessment on account of the valuation of such property shall be from the City Board of Equalization and Review in such manner and within such times as are provided in this Act for petitions to and appeals from the County Board of Equalization and Review.

(5) That all expenses incident to the listing and assessing of the property for the purposes of municipal taxation as aforesaid shall be borne by the city or town for whose benefit the same is undertaken. *Provided*, that where the county or counties in which such city or town lies shall adopt the list and the fixed determined assessment of the City Board of Equalization and Review, the County Board of Commissioners may re-imburse the governing body in such amounts as in their discretion may be proper.

Intent and purpose of section.

Powers and duties same as for county organizations.

Counties may adopt valuations, in proper ratio, set by municipalities.

Petitions for increases and decreases.

Appeals to State Board.

Expenses borne by municipalities.

Reimbursement by counties adopting valuations set.

TOWNSHIP ASSISTANT TO MAKE TAX LIST

SEC. 506. (1) Each township assistant to the County Supervisor shall obtain from every person owning property subject to taxation in his township a full, complete and detailed statement of each and every piece and kind of property, real and personal, which said person or persons shall own

Township assistants to supervisors to make lists for their respective townships.

on the first day of April together with the true value in money of all such property as belongs to such person or persons, or shall be under his control as agent, guardian, administrator, executor, trustee or otherwise which should be listed for taxation; shall ascertain by visitation, investigation or otherwise, property not listed, the actual cash value in money of each piece or class of property in his township and list such property at its actual value for taxation; and is hereby authorized and empowered to administer oaths in all cases necessary to obtain any information concerning taxable real or personal property.

Examination of witnesses.

Provision for listing of property not given in at listing time.

(2) After any tax list or abstract has been delivered to an assessor, to the Supervisor of Taxation, or to the Board of County Commissioners, and such assessor, Supervisor of Taxation or Board of County Commissioners shall have reason to believe or sufficient evidence upon which to form a belief that the person, firm or corporation making such list or abstract, in person or by agent, has other personal property, tangible or intangible, money, solvent credits, or other thing liable for taxation, they or either of them shall take such action as may be needful to get such property on the tax list.

HOW TO LIST PROPERTY

Method of listing by persons.

SEC. 507. (1) Every person owning property, real or personal, is required to list and shall make out, sign and deliver to the assistant supervisor, list taker or assessor, a statement, verified by his oath, of all the real and personal property, money, credits, investments in bonds, annuities or other things of value, and the value of all improvements on or changes in real property since same was assessed at the last quadrennial assessment, which was in the possession or control of such person or persons on the first day of April either as owner or holder thereof or as parent, guardian, trustee, executor, administrator, agent, factor, or in any other capacity.

Fiduciaries.

Personal property conveyed in trust.

(2) When personal property has been conveyed in trust and the trustee resides without the State, but the trustor resides within the State, then in that case such property shall be listed and assessed for taxation in this State by said trustor where the property is situated.

Situs of personal property held by fiduciaries.

(3) Where a guardian, executor or executrix, administrator or administratrix lives in a city or incorporated town, all personal property in the hands of such fiduciary shall be listed and assessed for taxation where the ward or wards resided on the first day of April and where deceased persons resided on the day of their death, however if such wards

of such deceased persons are non-residents of the State on the first day of April, then such fiduciary shall list the property where he or she resides on the first day of April.

(4) Whenever personal property is held in trust for another by any person, firm or corporation in this State either as guardian, trustee or otherwise and the ward or *cestui que* trust is a resident of this State then the same shall be listed for taxation in the township and county where the ward or *cestui que* trust lived on the first day of April, and if the ward or *cestui que* trust lived on the first day of April in a county in this State, other than the county of the guardian, trustee or other person so holding said property, then the property so held in trust may be listed for taxation by forwarding a list thereof, during the month of April, verified by oath, to the County Supervisor of Taxation in the county wherein the ward or *cestui que* trust lived on the first day of April, and such Supervisor of Taxation shall enter the same on the tax list of the township in which the ward or *cestui que* trust lived.

Situs of certain personal property held in trust.

Listing by mail.

WHO MAY LIST THROUGH AGENTS

SEC. 508. Females or non-residents of the township where the property is situated, and persons physically unable to attend and file a list of their property, may appoint agents for the purpose of listing their property. Such agent shall be required to qualify by stating under oath that he knows the extent and has knowledge of the true valuation of the property to be listed. The property of corporations shall be listed by the president, cashier, treasurer, or any other person appointed for that purpose.

Certain persons may list through agents.

Qualification by oath.

PRIVATE BANKS, BANKERS, BROKERS OR SECURITY BROKERS

SEC. 509. Every bank (not incorporated), banker, broker or security broker, at the time fixed by this act for listing and assessing all real and personal property, shall make out and furnish the list takers and assessors a sworn statement showing:

Contents of listings by unincorporated banks, bankers and brokers:

(1) The amount of property on hand and in transit.
(2) The amount of funds owned in the hands of other banks, bankers, or brokers.

Amount of property.

Funds in hands of others.

(3) The amount of checks or other cash items, the amount of which was not included in either of the preceding items.

Cash items.

(4) The amount of bills receivable, discounted or purchased, bonds and other credits due or to become due, including interest receivable and accrued, but not due, and interest due and unpaid.

Credits due.

Other property
appertaining to
business.

(5) All other property appertaining to said business, other than real estate, which real estate shall be listed under this act.

Deposits by
others.

(6) The amount of deposit made by them with any other person, firm or corporation.

Accounts payable.

(7) The amount of all accounts payable, other than current deposit accounts.

Computation of
above items for
listing.

(8) The aggregate amount of the first, second and third items in said statement shall be listed the same as other similar personal property is listed under this chapter. The aggregated amount of the seventh and eighth items shall be deducted from the aggregate amount of the fourth item of said statement, and the remainder, if any, shall be listed as a credit.

SEC. 510. Persons, Firms, Banks, and Corporations Dealing in Securities on Commission Taxed as a Private Banker.

Security brokers
must have license.

No person, bank or corporation without a license authorized by law shall act as a stock broker or private banker. Any person, bank or corporation that deals in foreign or domestic exchange, certificates of debt, shares in any corporation or charter companies, bank or other notes for the purpose of selling the same or any other thing for commission or other compensation or who negotiates loans upon real estate securities, shall be deemed a security broker. Any person, bank or corporation engaged in the business of negotiating loans on any class of security or in discounting, buying or selling negotiable or other papers or credits, whether in an office for the purpose or elsewhere, shall be deemed to be a private banker. Any person, firm or corporation violating this section shall pay a fine of not less than one hundred, nor more than five hundred dollars for each offense.

Defined.

Private banker
defined.

Violation made
misdemeanor;
punishment.

LIST TAKERS AND ASSESSORS FURNISH LIST OF EXEMPT PROPERTY

List takers and
assessors must
furnish super-
visor with list of
property exempt.

SEC. 511. Each list taker and assessor when making the assessment roll and scroll for his township shall enter on the blanks so furnished in regular order, the name of the owner, a clear description of all real and personal property exempt from taxation, together with statement of its value, for what purpose used, and the rent, if any, obtained therefrom. The list of such exempt property, when completed, shall be delivered by the County Supervisor of Taxation to the Register of Deeds of the County, on or before the first day of October, and the Register of Deeds, on or before the first day of November, shall make duplicates thereof and transmit such duplicates to the State Board of Assessment and shall file the original list of exempt property in his office.

Distribution of
copies of such
list.

LISTING IN YEARS OTHER THAN QUADRENNIAL

SEC. 512. Except in the year of the quadrennial assessment the township list takers and assessors shall list the real property in their respective townships at the valuation of the last quadrennial assessment; shall correct the valuation of any tract, lot or parcel of land on which any structure or other thing of value over one hundred dollars has been erected or upon which any structure or other thing of value over one hundred dollars has been destroyed since the last quadrennial assessment; and shall assess for taxation all real estate which, since the last quadrennial assessment, has been discovered, increased or reduced in value by reason of the occurrence of extraordinary circumstances or sub-divided into lots and such lots or any part of same sold or offered for sale.

Annual valuations to be same as last quadrennial assessment.

Adjustments in certain cases.

LIST TAKERS AND ASSESSORS ADMINISTER OATH

SEC. 513. (a) It shall be the duty of the list takers and assessors of the several townships in each county of the State, before receiving the returns of any taxpayer, to actually administer the oath required by law, the oath read by the taxpayer in the presence and in the hearing of the list taker and assessor or by the list taker and assessor in the hearing and presence of the taxpayer, and the failure of any list taker or assessor to administer said oath except in cases where by law said oath may be made before some other person, such list taker and assessor shall be guilty of a misdemeanor.

Oath to be taken by taxpayer when listing.

Failure to administer oath made misdemeanor.

(b) The list taker, assessor and/or assistant may, in his discretion, accept the return of any taxpayer by mail, if duly verified before a notary public or other officer authorized to administer oaths and in the form of the oath prescribed in this act, and if the list taker and/or assessor is satisfied that a full, accurate and complete list of all taxable property of the taxpayer has been returned at a fair cash value.

Listing returns by mail must be verified.

OATH OF TAXPAYER

SEC. 514. The list taker and assessor shall require the owner, agent, guardian, personal representative, or other person having control of and listing property to make and subscribe to the following oath, which shall be attached to each and every schedule:

Taxpayer's oath.

I do solemnly swear (or affirm) that the above and foregoing list contains all the property, is a full time and complete list of all and each kind of property owned by me or under my control as agent, guardian, personal representative, or otherwise, and that I have not neglected to list for taxa-

Form of.

tion for the year all of each and every kind of property of which I am the owner or of which I have control as agent, guardian, personal representative, or otherwise in the county of _____, State of North Carolina, and that I have not in any way connived at the violation or evasion of the requirements of law in relation to the assessment of property, so help me, God.

WHERE TO LIST REAL ESTATE, MINERAL AND QUARRY LANDS

Situs of listing
realty.

Division of
ownership in
mineral or
quarry lands.

Separate listing
permitted.

SEC. 515. All real property subject to taxation shall be listed in the township in which said property was situated on the first day of April. When the fee of the soil of any tract, lot or parcel of land is vested in any person, firm or corporation and the right to any improvements, leasehold estate, minerals, quarry or timber therein is vested in another person, firm or corporation, the said tract, lot or parcel of land may be listed and valued to separate ownership, in separate entries, specifying the interest listed, and may be taxed to the parties owning the different interests respectively. In listing improvements, leasehold estate, mineral, quarry or timber interests, the owner thereof shall describe the same in his list, together with the separate value of each separate tract, lot or parcel of land in or on which the same shall be situated or located and the list taker shall be particular to enter the same on the tax list according to the returns. An owner of separate timber interests shall list the same, whether the timber shall be attached to or detached from the soil.

WHERE POLLS AND PERSONAL PROPERTY SHALL BE LISTED

Situs of listing
polls and per-
sonal property.

Goods and chat-
tels to be listed
where situated.

Goods stored out
of State listed
where owner
resides.

Legal residence
defined.

SEC. 516. All taxable polls and all personal property shall be listed in the township in which the taxpayer resided on the first day of April subject to the following exceptions:

(1) All goods and chattels situated in a township, town, or city other than that in which the owner resides shall be listed where situated and not elsewhere, if the owner or person having control thereof hires or occupies a store, mill, dockyard, piling ground, place for sale of property, shop, office, mine, farm, place for storage, manufactory or warehouse therein for use in connection with such goods and chattels; and farm products owned by the producers shall be listed where produced and all manufactured goods, consigned or stored out of the State, shall be listed where the owner resides.

(2) The residence of a person who has two or more places in which he occasionally dwells shall be that in which he resided for the longest period of time during the year preceding the first day of April.

(3) The place where the principal office is situated in this State shall be deemed the residence of the corporation, but if there is no principal office in the State, then the personal property of the corporation shall be listed, assessed and taxed at any place in the State where the corporation transacts business.

Residence of corporation.

(4) For the purpose of listing and assessing property, a copartnership shall be treated as an individual and the property, real and personal, shall be listed in the name of the firm. A copartnership shall be deemed to be located in the township, town or city in which its business is principally carried on. Each partnership shall be held liable for the whole tax.

Partnerships treated as individuals in listing.

TAX LIST SHALL CONTAIN

Contents of tax list.

SEC. 517. The tax list shall state the name, address and age of taxpayer and a full and complete itemized list of all the property, real and personal, of the taxpayer as of the first day of April as follows:

Information as to taxpayer

(1) The amount of real estate owned or under control in the township, together with the number of acres cleared for cultivation, waste land, woods and timber, quarry lands and lands susceptible of development for water power. The real property shall be described by name, if it has one, or in such way as to be identified and each separate tract, lot or parcel of real estate, shall be separately listed, described and valued and whether located inside or outside of incorporated cities or towns.

Amount and description of realty.

(2) Manufacturing property outside or inside of incorporated cities or towns.

Manufacturing property.

(3) The number of acres of mineral, timber and quarry and lands susceptible of development.

Mineral, timber and quarry lands.

(4) Number of town lots, the dimensions and locations of each.

Town lots.

(5) The number and value of horses.

(6) The number and value of mules.

(7) The number and value of jacks and jennets.

(8) The number and value of cattle.

(9) The number and value of hogs.

(10) The number and value of sheep.

(11) The number and value of goats and other livestock.

(12) The number and value of poultry.

(13) The number and value of dogs.

(14) The value of farming utensils, farming machinery, and all kinds of carriages, carts, wagons, buggies or other vehicles and harness.

Number and value of animals of all kinds.

Farming utensils, etc.

- Warehouses. (15) The value of warehouses, their office furnishings and fixtures.
- Tools. (16) The value of tools and mechanics.
- Household furniture, etc. (17) The value of household and kitchen furnishings, musical instruments, firearms, provisions of all kinds, and other products on hand.
- Libraries, etc. (18) The value of libraries and other scientific implements.
- Money on hand. (19) The amount of money on hand.
- Farm products on hand and in warehouses. (20) The amount and value of all cotton, tobacco and other farm products of every kind owned by the original producers or held by the original producer in any public warehouse and represented by warehouse receipts, or held by original producer for any coöperative marketing or cotton growers' association, together with a statement of the amount of any advance against said cotton, tobacco, or other products, and fertilizer and fertilizer materials.
- Solvent credits. (21) All solvent credits with accrued interest thereon, whether money on deposit, mortgages, bonds, notes, bills of exchange, certified checks, accounts receivable or in whatever other form of credit, and whether owing by any state, or government, county, city, town, township, person, persons, company, firm, or corporation within or without the State.
- Vehicles of all kinds. (22) All automobiles, tractors, trailers, bicycles, trucks, flying machines and pleasure boats of any and all kinds.
- Fishing equipment. (23) The number and value of all seines, nets, fishing tackle, boats, barges, schooners, vessels and all other floating property.
- Other personalty. (24) All other personal property whatsoever, including all cotton in seed or lint, tobacco, either in leaf or manufactured, rosin, tar, plated and silverware, watches and jewelry, goods, wares and merchandise of all kinds and descriptions whether possessed by the taxpayers or any child.
- Intent of section to cover all property. (25) It is the purpose of this section to require, and it shall be the duty of each and every taxpayer to furnish a complete and itemized list of the solvent credits, property or things of value owned or possessed by him or in his control.
- Outdoor advertising equipment. (26) Billboards, signboards and other property used in outdoor advertising.

BONA FIDE INDEBTEDNESS

Deduction of bona fide indebtedness authorized.

SEC. 518. (1) All bona fide indebtedness owing by any taxpayer as principal debtor, may be deducted by the list taker or assessor from the aggregate amount of the taxpayer's credits shown in items twenty and twenty-one of section five hundred and seventeen: *Provided*, that the credits enumerated in item twenty of this section shall be available only for tax

Limitation.

deduction of indebtedness by the original producer of the articles named, and in the case of fertilizer or fertilizer material such only as are held by the farmer to be used during the current year.

(2) The Board of County Commissioners and/or the county supervisor of taxation shall have the power to summons any taxpayer or other person at some place designated by them in the county to answer relative to the amount of solvent credits owned by him, the persons owing the same as well as the nature of any indebtedness which has been deducted from solvent credits and the name of the person to whom indebtedness is due.

Right of supervisor to examine taxpayer as to solvent credits.

(3) If any person, firm or corporation, with a view to evading the payment of taxes shall fail or refuse to list with the list takers or assessors any bonds, notes, accounts receivable and/or any other solvent credits subject to taxation under this act, the same shall not be recoverable at law or by suit in equity in any Court in this State until they have been listed for taxation, and the tax and the penalty prescribed by law for the non-listing and non-payment of taxes have been completely paid.

Penalties for failure to list solvent credits.

Not recoverable in suits.

WAREHOUSE AND CO-OPERATIVE MARKETING ASSOCIATIONS TO FURNISH LISTS

SEC. 519. (1) Every warehouse company or corporation, and every marketing association receiving for storage cotton, tobacco or other products produced in this State and issuing warehouse receipts for same shall, on the first day of April each year, furnish to the county supervisor of taxation of the county in which the owner of said cotton, tobacco or other products resides a full and complete list of the persons in said county who have deposited cotton, tobacco or other products in said warehouse or coöperative associations, giving amount of said cotton, tobacco or other products and the amount of money advanced against same.

Warehouses and coöperative associations to furnish lists of property stored.

(2) Such warehouse or coöperative association shall, on demand of the Board of County Commissioners, auditor or supervisor of taxation of any county, furnish to the demandant a complete list of the persons residing in said county who have or had cotton, tobacco or other products stored in such warehouse on the first day of April and the amount advanced against the same.

To whom lists are to be furnished.

Time of.

(3) Every person, firm or corporation operating a warehouse and every coöperative association shall not be liable to taxation on the cotton, tobacco or other products so listed as provided for in this section, but if such person, firm, corporation or association shall neglect or refuse to furnish the

Not liable for taxes on stored property except upon failure to furnish lists.

list required in this section by the fifteenth day of April of each year, it shall be liable to the county for the payment of tax upon the full value of the cotton, tobacco or other products stored in such warehouses or with such association on the first day of April; and if such person, firm, corporation or association shall fail or refuse to furnish within ten days after such demand by the Board of County Commissioners or auditor of the county, the list required in this section, such person, firm, corporation or association shall be liable, in addition to the payment of the tax aforesaid, to a penalty payable to such county in the sum of two hundred and fifty dollars to be recovered by said county in a civil action to be instituted in the Superior Court of such county, and both tax and penalty may be sued for in the same action.

Penalty for failure, \$250.

Commissioner of Revenue to furnish counties with list of automobiles and trucks; fee for list.

(4) The Commissioner of Revenue shall upon request of any county send to the supervisor of taxation a list of automobiles and trucks in such county as appears from the record for the current year and shall charge the county thirty cents per hundred names for same, said amount to be paid to the Commissioner of Revenue and to be used by him as compensation for the preparation of said list.

FORMS FOR LISTING AND ASSESSING PROPERTY

SEC. 520. (a) The State Board of Assessment shall design forms and tax books to be used in listing and assessing property for taxation by the County Supervisors, list takers and assessors, which forms shall contain such classification of real and personal property, as in the judgment of the State Board of Assessment may be necessary to a full disclosure of the property owned by each taxpayer; shall transmit said forms to The Division of Purchase and Contract which shall ascertain from Boards of County Commissioners of the several counties the number of forms desired by each county and cause same to be printed and transmitted to the Board of County Commissioners of each county upon their order by the first day of March in each year, and the Clerk of the Board of County Commissioners shall deliver to the County Supervisor of Taxation the necessary number of forms and books for their respective use. The Division of Purchase and Contract shall furnish the Board of County Commissioners of the several counties with an invoice covering the actual cost of the said forms and county tax books furnished the county; and the Board of County Commissioners of each county so furnished shall audit such bill and shall cause the payment of same to be made to The Division of Purchase and Contract within forty days of the receipt of the account for such forms and for such county tax books.

State Board of Assessment to design forms and tax books.

Printing and distribution by Division of Purchase and Contract.

Invoicing counties for same.

Cost borne by counties.

(b) The forms designed by the State Board of Assessment shall be the standard forms for use in all counties of the State, and no variation from the said forms so prescribed shall be used in any county, unless submitted to and approved by the State Board of Assessment.

No variation in forms unless approved by State Board.

BOARD OF COUNTY COMMISSIONERS TO LIST PROPERTY ESCAPING
TAXATION IN PREVIOUS YEARS

Unlisted property.

SEC. 521. (1) The Chairman of the Board of County Commissioners and the County Supervisor of Taxation shall examine the tax lists and assessment roll for each township for the current year and the preceding year and shall enter in said lists and on said assessment roll or scroll a description of all property not listed, the name of the owner or occupant thereof, and the value of the same.

Entry on tax scroll of all property found not to have been listed.

(2) It shall be the duty of the members of the Board of County Commissioners, the County Supervisor of Taxation, the list takers, and assessors of each township to be constantly looking out for property which has not been listed for taxation and when so discovered to have such property placed on the tax list and assessment roll.

Tax officers to be on watch for unlisted property.

(3) After the discovery and listing of such unlisted property, the Clerk of the Board of County Commissioners shall mail a notice to the owner at his last known address or, if unknown, to the occupant of such unlisted property, that such property had been discovered and listed for taxation and that the Board of County Commissioners will proceed to assess the same at its next regular meeting. The Board of County Commissioners, at its next regular meeting after such notice to the owner or occupant of such unlisted property, shall proceed to assess same for taxation.

Notice given to owner of listing of property found.

(4) The Board of County Commissioners after such unlisted property has been assessed for taxation for the several years not exceeding five that such unlisted property has escaped taxation, shall add to the taxes of the current year in which such property is discovered, the simple taxes of each and every preceding year that it has escaped taxation, not exceeding five, with ten per cent per annum in addition, but no addition shall be less than two dollars (\$2.00).

Charging of such property with tax for five years, plus 10%.

(5) Whenever the Board of County Commissioners shall find any person in possession of any personal property, money or choses in action, which shall not have been listed for taxation on the preceding first day of April, it shall be presumed that the person in possession thereof was the owner and in possession of same on the first day of each April for five preceding years, and they shall cause the same to be placed upon the list and assess the taxes and penalties thereof as

Minimum addition, \$2.

Presumption that unlisted personalty has been in possession of present owner for five years.

Adjustment of
taxes on unlisted
property.

Section extends
to all municipi-
palities.

Appointment of
competent person
to search out all
unlisted property.

Maximum cost.

County commis-
sioner may not
appoint tax col-
lectors.

Listing of unlisted
property and
levying there-
upon.

Failure to list
property made
misdemeanor.

herein provided in this act. The Board of County Commissioners or the governing body of any municipal corporation is hereby authorized and empowered to settle and adjust all claims for taxation arising under this section or any other section authorizing them to place on the tax list any property omitted therefrom.

(6) The provisions of this section shall extend and apply to all cities, towns and like municipal corporations having powers under their charters to tax the property aforesaid, and the powers conferred and the duties imposed upon the Board of County Commissioners shall be exercised and performed by the Board of Commissioners or the Board of Aldermen or other governing body, as the case may be, of the city, town or municipal corporation.

(7) The Board of County Commissioners, whether separately or in connection with any municipality in the same county, may employ a competent man to make diligent search and to discover and to report to the Board of County Commissioners or to the County Supervisor of Taxation any unlisted property within the county, to the end that the same may be listed and property assessed for taxation as provided in this section: *Provided*, that the cost of listing such unlisted property shall not exceed ten per cent of the revenue so derived in the current year in which discovered; and *further provided*, that nothing in this section shall be construed as authorizing or empowering the County Commissioners to appoint tax collectors.

(8) Any time before or after the tax list has been turned over to the Sheriff or Tax Collectors as provided in this act, such unlisted property so discovered shall be listed and assessed for taxation by the Board of County Commissioners as aforesaid; and the Clerk of the Board of County Commissioners, County Accountant, or Auditor shall enter such property in the tax book, making out a tax account, placing the same in the hands of the Sheriff or Tax Collector and charge him with such tax account. Such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such tax as provided in this act for the regular lists.

(9) In addition to the ten per cent added to the tax as herein provided, any person, firm or corporation owning or controlling any property, real or personal, and wilfully failing to list the same, within the time allowed, with the list takers or assessors, shall be guilty of a misdemeanor. The failure to so list shall be *prima facie* evidence that such failure was wilful and the Board of County Commissioners

shall present the names of all such persons, firms and corporations to the grand jury. Prosecution.

POLL TAX LEVIED, COMMISSIONERS' POWER TO EXEMPT

SEC. 522. (1) There shall be levied by the Board of County Commissioners in each county a tax of two dollars (\$2.00) on each taxable poll or male person between the ages of twenty-one and fifty years, and the taxes levied and collected under this section shall be for the benefit of the public school fund and the poor of the county. Levying of poll tax of \$2.
Benefit of schools and poor.

(2) The Board of County Commissioners of every county shall have the power to exempt any person from the payment of poll taxes on account of indigency, and when any such person has been once exempted he shall not be required to renew his application unless the commissioners shall revoke the exemption. When such exemption shall have been made, the Clerk of the Board of County Commissioners shall furnish the person with a certificate of such exemption and the person to whom it is issued shall be required to list his poll, but upon exhibition of such certificate the list takers shall annually enter in the column intended for the poll the word "exempt" and the poll shall not be charged in computing the list. Exemption of certain persons.
Certificate of exemption.

BOARD OF EQUALIZATION AND REVIEW

SEC. 523. (1) The Board of County Commissioners of each county shall be and is hereby constituted the Board of Equalization and Review for its county, whose duty shall be to equalize the valuation in said county so that each tract, lot or parcel of real estate and each article of personal property shall be listed on the tax list and assessment roll uniformly and at its true value in money, and shall correct such tax list and assessment roll of each township, so that it shall conform to the provisions of this act, and the Clerk of the Board of Equalization and Review shall make and enter such adjustments and corrections on the tentative scroll presented by the County Supervisor of Taxation as the Board may authorize. County Commissioners made Board of Equalization and Review.
Equalization of valuations.

(2) The members of the Board of County Commissioners, each as a member of the Board of Equalization and Review, shall be paid by the county their usual compensation per diem and necessary traveling expenses for the number of days actually engaged in the performance of their duties as members of the Board of Equalization and Review. Compensation and expenses of Board.

(3) The County Board of Equalization and Review may designate the Register of Deeds, County Auditor, County Accountant or other officer having in charge the making of the county tax books, as Clerk of such Board. Designation of Clerk to Board.

Mailing of notice of valuation in quadrennial assessment year to each taxpayer.

In other years, no notice except in event of increase or reduction.

Submission of scroll to Board.

Time of meeting of Board.

Publication of notice.

Hearing of complaints of taxpayers.

Examination and review of tax lists.

Correction of errors.

Adjustments.

(4) The County Supervisor of Taxation, at least ten days prior to the meeting of the Board of Equalization and Review, to the address appearing on the tax list and assessment roll, and in the year of the quadrennial assessment, shall mail to every person owning taxable property, listed and assessed in the county, a notice of the valuation at which such property has been assessed for taxation and the time and place of the meeting of the Board of Equalization and Review; and in the years other than the year for the quadrennial assessment shall mail such notices only to the taxpayer whose real property has been increased, or reduced in value, as provided in this section for the increase or reduction of assessments on real estate in years other than the year of the quadrennial assessment, but the failure to mail or to receive such notices shall not affect the validity of the tax list and assessment roll. The County Supervisor of Taxation shall submit to the Board of Equalization and Review the tentative scroll, roll, or list of each township, ward or district for the current year as prepared by him, his assistants and assessors shall meet with the Board of Equalization and Review at all its meetings and shall give such information as he may have or can obtain with respect to the valuation of taxable property in the county.

(5) The said Board of Equalization and Review shall meet on the third Monday in June of each and every year, first giving ten days' notice by publication of the time, place and purpose of the meeting and may adjourn from day to day while engaged in the equalization and review of the property on the tax list and assessment roll, but shall complete their duties on or before the first Monday in July of each and every year.

(6) The said Board shall, on request, hear any and all taxpayers who own or control taxable property assessed for taxation in the county in respect to the valuation of such property or the property of others.

(7) The said Board shall examine and review the tax lists and assessment roll of each township for the current year; shall of its own motion or on sufficient cause shown by any person, add to said list and assessment roll the name of any persons, the value and description of real and personal property liable to assessment in each township, omitted from such tax list and tax roll; shall correct all errors in the names of persons, in the description of the property and in the assessment and valuation of taxable property on said list or roll; shall increase or reduce the assessed valuation of such tracts, lots or parcels of real property or articles of personal property as in their opinion have been returned and

assessed below or above the true value in money; shall cause to be done whatever else may be necessary to make said lists and roll or scroll comply with the provisions of this act; and, after the completion of the equalizing and review of said tax lists and rolls of each township, a majority of said Board shall endorse thereon and sign a statement to the effect that the same is the fixed and permanent tax list and assessment roll of said township for the current year in which it has been prepared and approved by the Board of Equalization and Review. The omission, however, of such an endorsement shall not affect the validity of any such tax list or assessment roll.

Endorsement of
lists and rolls.

(8) The Board of Equalization and Review in the years other than the year of the quadrennial assessment, provided for in this act, shall not increase or reduce the assessed valuation of any real property, but the same shall be listed and assessed at the same valuation as listed and assessed at the last quadrennial assessment:

Limitation on
power of Board
to increase or
reduce valuations.

(a) Except where real property has been discovered and not listed or assessed at the last quadrennial assessment.

Unlisted property.

(b) Except where clerical errors have occurred in the making out and transcribing of the tax list and assessment rolls.

Clerical errors.

(c) Except where improvements and appurtenances have been added to the value of more than one hundred dollars, or where there has been removed or destroyed a thing of value since the last quadrennial assessment exceeding one hundred dollars, and in that event, the Board of Equalization and Review shall find the value of the improvements, appurtenance or thing of value added to, removed or destroyed and shall increase or reduce the appraised value of such real property, accordingly.

Improvements
added or removed.

(d) Except where the valuation of the real property since the last quadrennial assessment shall have been affected by some extraordinary circumstances, the facts in connection with which shall be found by such Board in each case and entered upon the proceedings of said Board.

Property affected
by extraordinary
circumstances.

(e) Except where real property has been sub-divided into lots, streets laid out and map registered, or where land has been subdivided into lots on any street or streets already laid out and determined, since the last quadrennial assessment, and the said lots have been sold or offered for sale with reference to said street, streets and/or map registered, then and in that case they shall determine the value in money of each lot thereof: *Provided*, that where lands located outside of an incorporated municipality have been subdivided into lots, and where more than five acres of any such subdivision

Property sub-
divided into lots.

remain unsold by the owner of such subdivision, such unsold lands may be listed as land acreage, according to its actual market value.

Equalization and adjustment of values in view of postponement of quadrennial assessment.

Payment of expenses of revaluation commenced.

Horizontal reductions or increases prohibited.

Total values must not be affected more than 10%.

Preparation of final and complete scroll for county, alphabetically by races.

(f) Except that, in consideration of the postponement of the regular quadrennial re-assessment of real estate, the Board of County Commissioners, as a Board of Equalization and Review, may, in the years one thousand nine hundred and thirty-one and one thousand nine hundred and thirty-two, equalize and adjust values as between particular pieces of property: *Provided*, that in any county where re-valuation has been undertaken in one thousand nine hundred and thirty-one, the commissioners of said county are authorized to pay the necessary expenses incurred in same, and *provided, further*, that no horizontal reductions or increases shall be made in real property valuations by townships or for the county as a whole, but equalization may be made as between particular pieces of real property provided such equalization shall not affect the total values of real property in said county to a greater extent than ten per cent of the values of real property in said county for one thousand nine hundred and thirty, and in making such equalization, the commissioners may consider the values reported by the appraisers.

(9) After the Board of Equalization and Review shall have completed its duties and adjourned, and before the second Monday in August, the Register of Deeds, Auditor, Tax Clerk or other officer performing such duties shall prepare a final and complete scroll, roll or list for each of the several townships, wards, and districts in the county and for each race thereof, showing the names, in alphabetical order, of the several owners of real and personal property and the valuation fixed and determined by the Board of Equalization and Review. Such scroll, roll or list, together with the tentative scroll, roll or list on which the values of property were fixed and determined, shall be filed as the fixed, determined and permanent roll, either with the Board of County Commissioners, Auditors, Tax Clerk, County Accountant, or other similar officer.

BOARD OF COMMISSIONERS NOT TO CHANGE VALUATIONS

County commissioners not permitted to alter valuations.

Clerical errors excepted.

SEC. 524. (1) The Board of County Commissioners shall not increase, reduce, change or modify in any manner whatsoever the valuations assessed and certified to by the Board of Equalization and Review at their annual session for the current year and as appears on the tax list and assessment roll or scroll so certified by them, except clerical errors appearing on said lists and rolls.

APPEAL FROM BOARD OF EQUALIZATION AND REVIEW

SEC. 525. Any property owner, taxpayer or member of the Board of County Commissioners may except to the order of the Board of Equalization and Review and appeal therefrom to the State Board of Assessment, by filing a written notice of such appeal with the Board of County Commissioners within thirty days after the first Monday in July of the current year or after the adjournment of the Board of Equalization and Review. At the time of filing such notice of appeal, the appellant shall file with the Board of County Commissioners a statement in writing of the grounds of appeal and shall, within ten days after filing such notice of appeal with the Board of County Commissioners, file with the State Board of Assessment a notice of such appeal and attach thereto a copy of the statement of the grounds of appeal filed with the Board of County Commissioners.

Appeal from Board of Equalization and Review.

Procedure and appeals.

STATE BOARD OF ASSESSMENT FIX DAY AND HEAR APPEAL

SEC. 526. The State Board of Assessment shall fix a time for the hearing of such appeal provided for in the preceding section and shall hear the same in the City of Raleigh or such other place within the State as the said Board may designate; shall give notice of time and place of such hearing to the appellant, appellee and to the Chairman of the Board of County Commissioners at least ten days prior to the said hearing; shall hear all the evidence or affidavits offered by the appellant, appellee and the Board of County Commissioners; shall reduce, increase or confirm the valuation fixed by the Board of Equalization and Review and enter it accordingly and shall deliver to the Clerk of the Board of County Commissioners a certified copy of such order, which valuation shall be entered upon the fixed and permanent assessment roll and shall constitute the valuation for taxation.

State Board to fix time and place of hearing on appeal.

Notice to parties.

Judgment.

COUNTY COMMISSIONERS TO LEVY TAX; DATE OF LEVY

SEC. 527. The Boards of County Commissioners of the several counties shall, not later than the second Monday in August, levy such rate of tax for general county purposes as may be necessary to meet the general expense of the county, not exceeding the legal limitation, and such rates for other purposes as may be authorized by law.

Time of levying tax by county commissioners.

Rate.

SEC. 528. *Board of County Commissioners to Cause Tax Duplicates to be Made.*

(1) The Board of County Commissioners shall cause the Register of Deeds, County Accountant, County Auditor, Tax Clerk, or other official performing such duties to make out

Township tax lists made in duplicate.

Contents.	two copies of the tax list for each township, as revised, fixed and determined by the County Board of Equalization and Review, according to a form to be prepared and furnished to said Board or approved by the State Board of Assessment. Such form shall show in different columns at least the following:
Names of tax-payers.	(a) The name of each person whose property is listed and assessed for taxation entered in alphabetical order.
Valuation of realty.	(b) The amount of valuation of real property assessed for county-wide purposes.
Valuation of personalty.	(c) The amount of valuation of personal property assessed for county-wide purposes.
Total of two.	(d) The total amount of real and personal property valuation assessed for county-wide purposes.
Tax for county purposes.	(e) The amount of ad valorem tax due by each taxpayer for county-wide purposes.
Poll tax.	(f) The amount of poll tax due by each taxpayer.
Dog tax.	(g) The amount of dog tax due by each taxpayer.
Special district taxes.	(h) The amount of valuation of property assessed in any special district or sub-division of the county for taxation.
Each taxpayer's part.	(i) The amount of tax due by each taxpayer to any special district or sub-division of the county.
Total due by taxpayer.	(j) The total amount of tax due by the taxpayer to the county and to any special district, sub-division or sub-divisions of the county.
Stubs and receipts.	(2) Such official shall also fill out the receipts and stubs for all taxes charged on the tax books so made out on a form prescribed or approved by the State Board of Assessment and furnished by the county which form shall show at least the following:
Showing:	
Name of taxpayer.	(a) The name of the taxpayer charged with taxes.
Valuation of realty.	(b) The amount of valuation of real property assessed for county-wide purposes.
Valuation of personalty.	(c) The amount of valuation of personal property assessed for county-wide purposes.
Total of two.	(d) The total amount of valuation of real and personal property assessed for county-wide purposes.
Rate for county purposes and special districts.	(e) The rate of tax levied for each county-wide purpose, the total rate for all county-wide purposes and the rate levied for any special district or sub-division of the county which tax is charged to the taxpayer.
Valuation for special districts.	(f) The amount of the valuation of property assessed in any special district or sub-division of the county.
Tax for county purposes.	(g) The amount of ad valorem tax due by the taxpayer for county-wide purposes.
Poll tax.	(h) The amount of poll tax due by the taxpayer.
Dog tax.	(i) The amount of dog tax due by the taxpayer.

(j) The amount of tax due by the taxpayer to any special districts or sub-divisions of the county. Special district taxes.

(k) The total amount of tax due by the taxpayer to the county and to any special district, sub-division or sub-divisions of the county. Total tax due by taxpayer.

(l) Amount of discounts. Discounts.

(m) Amount of penalties. Penalties.

(3) One of said copies of the tax list shall remain in the office of the Clerk to the Board of County Commissioners, the County Accountant, the County Auditor or Tax Clerk and the other shall be delivered to the Sheriff or Tax Collector, who shall receipt for same, on the first Monday in October. The Clerk to the Board of County Commissioners, County Accountant, County Auditor, Tax Clerk or other official performing such duties shall endorse on the copy delivered to the Sheriff or Tax Collector an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property charged in such list. In such list the Clerk or other official shall note all appeals from the Board of Equalization and Review which have been perfected by the giving of a bond. Said order shall be in the following or similar form: Distribution of two lists.

"State of North Carolina, Lien of order to collect taxes.

"Office of Board of County Commissioners, Appeals noted.

" _____ County. Form of order.

"To the Sheriff of _____ County:.

"You are hereby commanded to collect the taxes herein mentioned according to the provisions and requirements of the existing law.

"In witness whereof, I hereunto set my hand and seal _____ day of _____, 19_____

"(Signed) _____

"(Clerk to Board of County Commissioners of official delivering the books in accordance with the requirements of this section.)"

(4) The Board of County Commissioners shall make an order for the payment to the Register of Deeds, Auditor, Tax Clerk or like official, as the case may be, such sum as may be in their discretion a proper compensation for the work of computing the taxes, making out the tax list and the necessary copies thereof and the making of such abstracts and returns as may be required by the State Board of Assessment; but the compensation allowed for computing the taxes and making out the tax list is not to exceed ten cents for each name appearing on the tax list which shall include the original and duplicate tax list and also the receipts and stubs provided for in this section. Compensation for making-up tax lists.

Not to exceed
10¢ per name

CLERK OF THE BOARD OF COUNTY COMMISSIONERS, AUDITOR, TAX
CLERK, COUNTY ACCOUNTANT, OR OTHER OFFICERS SHALL
MAKE REPORT TO THE STATE BOARD OF ASSESSMENT

Abstracts of real
and personal
property to be
furnished to
State Board of
Assessment.

SEC. 529. The Clerk of the Board of County Commissioners, Auditor, Tax Clerk, County Accountant, or other officer performing such duties shall, on or before the first Monday in November of the current year, return to the State Board of Assessment on forms prescribed by said Board an abstract of the real and personal property of the county by townships, showing the number of acres of land and their value, the number of town lots and their value, the value of the several classes of livestock, the number of white and negro polls, separately, and specify every other subject of taxation and the amount of county tax payable on each subject, and the amount payable on the whole. At the same time said Clerk, Auditor, Tax Clerk, or other like officer shall return to the State Board of Assessment an abstract or list of the poll, county and school taxes payable in the county, setting forth separately the tax levied on each poll and on each hundred dollars value of real and personal property for each purpose, and also the gross amount of every kind levied for county purposes, and such other and further information as the State Board of Assessment may require.

Also poll, county
and school taxes.

ARTICLE VI

Banks.

TAXATION OF BANKS, BANKING ASSOCIATIONS, AND TRUST COMPANIES

Computation of
value of bank
stocks.

SEC. 600. The value of shares of stock of banks, banking associations, and trust companies shall be determined as follows:

Listing of realty
and personalty.

(1) Every bank, banking association, industrial bank, savings institution, or trust company shall list its real estate and tangible personal property, except money on hand, in the county in which such real estate and tangible personal property is located, for the purpose of county and municipal taxation, and shall during the month of April of each year list with the State Board of Assessment, on forms provided by the said State Board, in the name of and for its shareholders, all the shares of its capital stock, whether held by residents or non-residents, at its actual value on the first day of April of each year.

Also shares of
stock with owners
at actual value.

Method of com-
puting actual
value.

(2) The actual value of such shares for the purpose of this section shall be ascertained by adding together the capital stock, surplus, and undivided profits, and deducting therefrom the assessed value of such real and tangible personal property which such banking institutions shall have listed for taxation

in the county or counties wherein such real and tangible personal property is located, together with an amount according to its proportion of tax value of any buildings and lands wholly or partially occupied by such banking associations, institutions, or trust companies, owned and listed for taxation by a North Carolina corporation in which such banking associations or institutions own ninety-nine per cent of the capital stock.

(3) In addition to the deductions allowed in item two of this section, there may be deducted from the items of surplus and undivided profits an amount not exceeding five per cent of the bills and notes receivable of such banking associations, institutions, or trust companies to cover bad or insolvent debts, investments in North Carolina State bonds, United States Government bonds, joint-stock land bank bonds, and Federal land bank bonds, at the actual cost of said bonds owned on and continuously for at least ninety days prior to the first day of April of the current year. The value of such shares of capital stock of such banking associations, institutions, or trust companies shall be found by dividing the net amount ascertained above by the number of shares in the said banking associations, institutions, or trust companies.

Deductions.

Bad debts.

Government and farm loan bonds.

(4) If the State Board of Assessment shall have reasons to believe that the actual value of such shares of stock of such banking associations, institutions, or trust companies, as listed with it, is not the true value in money, then the said board shall ascertain such true value by such an examination and investigation as seems proper, and increase or reduce the value as so listed to such an amount as it ascertains to be the true value for the purposes of this section.

State Board may increase or reduce value by proper investigation.

(5) The value of the capital stock of all such banking associations, institutions, and trust companies as found by the State Board of Assessment, in the manner herein prescribed, shall be certified to the county in which such bank or institution is located: *Provided*, that if any such banking association, institution, or trust company shall have one or more branches, the State Board of Assessment shall make an allocation of the value of the capital stock so found as between the parent and branch bank or banks or trust company in proportion to the deposits of the parent and branch bank, banks, or trust company, and certify the allocated values so found to the counties in which the parent and the branch bank, banks, or trust company are located.

Value of capital stock as thus found certified to counties.

Allocation to branch banks.

(6) The taxes assessed upon the shares of stock of any such banking associations, institutions, or trust companies shall be paid by the cashier, secretary, treasurer, or other officer or officers thereof, and in the same manner and at the

Taxes upon stock to be paid by bank officers.

same time as other taxes are required to be paid in such counties, and in default thereof such cashier, secretary, treasurer, or other accounting officer, as well as such banking association, institution, or trust company, shall be liable for such taxes, and in addition thereto for a sum equal to ten per cent thereof. Any taxes so paid upon any such shares may, with the interest thereon, be recovered from the owners thereof by the banking association, institution, or trust company, or officers thereof paying them, or may be deducted from the dividends accruing on such shares. The taxation of such shares of capital stock shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of this State, coming in competition with the business of such banking associations, institutions, or trust companies.

Individual liability and penalty.

Remedy against stockholders.

Building and loan associations.

Domestic.

Property taxable as in case of individuals.

Foreign.

Listing stock for taxation through agents.

Withdrawal value.

Failure to list stock bars operation in State.

Collection of dues, etc., thereafter made misdemeanor.

Certification of value of shares to registers of deeds for listing.

TAXATION OF BUILDING AND LOAN ASSOCIATIONS

SEC. 601. The secretary of each building and loan association organized and/or doing business in this State shall list with the local assessors all the tangible real and personal property owned on the first day of April of each year, including all cash on hand or in bank on that date, which shall be assessed and taxed as like property of individuals.

FOREIGN BUILDING AND LOAN ASSOCIATIONS

SEC. 602. (1) All foreign building and loan associations, doing business in this State, shall list for taxation with the State Board of Assessment, through their respective agents, its stock held by citizens of this State, with the name of the county, city, or town in which the owners of said stock reside. In listing said stock for taxation, the withdrawal value as fixed by the by-laws of each such association shall be furnished to the said board, and the stock shall be valued for taxation at such withdrawal value.

(2) Any association or officer of such association doing business in the State who shall fail, refuse, or neglect to so list shares owned by citizens of this State for taxation shall be barred from doing business in this State; any local officer or other person who shall collect dues, assessments, premiums, fines, or interest from any citizen of this State for any such association which has failed, neglected, or refused to so list for taxation the stock held by citizens of this State shall be guilty of a misdemeanor, and fined and/or imprisoned in the discretion of the court.

(3) The value of the shares of stock so held by citizens of this State, as found by the State Board of Assessment, shall be certified to the register of deeds of the county in

which such shareholders reside, shall be placed on the assessment roll in the name of such holders thereof, and taxed as other property is taxed.

REPORTS FROM DOMESTIC CORPORATIONS

SEC. 603. (1) Except in the case of such corporations as are required to make statements in other forms, it shall be the duty of the president, chairman, secretary, or treasurer of every corporation, organized for profit, having capital stock, every joint-stock association or limited partnership, now or hereafter organized or incorporated by or under any law of this State, to make a report, verified under oath in writing, on or before the first day of May of each year, as of the first day of the preceding April, stating specifically:

1. Total authorized capital stock.
2. Total authorized number of shares.
3. Number of shares of stock issued and outstanding.
4. Par value of each share; if no par value, then actual book value.
5. Amount paid into treasury on each share.
6. Amount capital stock, paid in, and divided as to preferred and common.
7. Amount of capital stock, surplus, and undivided profits.
8. Amount of capital stock on which dividends were declared.
9. Date and amount of each dividend during said year ending with the first day of April.
10. Highest price of sale of stock during the year aforesaid, and the average price of shares of stock during the year ending the first day of April of the preceding year.
11. Attached to report copy of last balance sheet.
12. Such other and further information as may be required by the State Board of Assessment.

Annual reports from domestic corporations.

Contents:

- Authorized stock.
- Number of shares.
- Outstanding stock.
- Par or book value
- Cost per share.
- Preferred and common stock.
- Capital, surplus and undivided profits.
- Dividends.
- Date and amount.
- Price of stock sales during year.
- Balance sheet.
- Other information.
- Duty of corporation officer to appraise stock at money value.
- Deductions.

(2) In such report one of the herein named officers of such corporations, partnerships, or joint-stock associations shall estimate and appraise the capital stock of such corporations, partnerships, or associations at their actual value in money on the first day of the preceding April, after deducting therefrom the assessed value of all real and personal property listed for taxation in the county or counties wherein such real and personal property is located, together with the value of shares of stock legally held and owned continuously for ninety days just prior to and on the first day of April by such corporation, partnership or joint-stock association in other corporations incorporated in this State or assessed for taxation on its capital stock in this State as indicated or

measured by the amount of profit made, either declared in dividends or carried into surplus or undivided profits, and when the said capital stock of such corporation, limited partnership, or joint-stock association shall have been so truly estimated and appraised, the report thereof shall be sent to the State Board of Assessment on or before the first day of May of each year, with an oath attached thereto by the officer making the report, certifying that he has estimated and appraised the capital stock of the corporation, limited partnership or joint-stock association to the best of his knowledge and belief.

Report to State Board of Assessment.

Other deductions:

(3) In addition to the deductions allowed in sub-section two of this section, such corporation, partnership or association may also deduct from the total amount of surplus and undivided profits investments in North Carolina State bonds, United States Government bonds, Federal farm loan bank bonds, and joint-stock land bank bonds, legally held and owned continuously at least ninety days just prior to and on the first day of April by such corporation, partnerships, or associations.

Government and farm loan bonds.

State Board may review such report and alter valuations given.

(4) If the State Board of Assessment is not satisfied with the appraisement and valuation so made and returned, or the assessed value of real and personal property in the county or counties, they are hereby authorized and empowered to make a valuation thereof based upon the facts contained in the said report herein required or upon any other information within their possession, and to impose the penalty for the returning of such careless, negligent, false or fraudulent report, and shall deliver to such corporation, partnership or association, a statement of the valuation so made and the penalty so imposed. If such corporation, partnership or association is not satisfied with the valuation so made or the penalty so imposed, it shall have the right to appeal to the Superior Court of the county in which such corporation, partnership or association has its principal place of business in this State, but before such corporation, partnership or association shall exercise the right to appeal it shall within twenty days after notice of such valuation and of the penalty imposed file with the State Board of Assessment exceptions to particulars to which it objects and the grounds thereof, and said State Board of Assessment shall hear said exceptions, after ten days' notice of the time and place of such hearing given by said State Board of Assessment to such corporation, or partnership, or association; and if the State Board of Assessment shall overrule any or all of said exceptions, then such corporation, partnership, or association may appeal as aforesaid to the Superior Court and shall, within ten days

Penalty for false reports.

Appeal to Superior Court on altered valuations.

Filing of exceptions and hearing by State Board.

after the final judgment of the State Board of Assessment, give notice to the said Board of Assessment of such an appeal to said Superior Court, and the State Board of Assessment shall thereupon transmit to said court a record of the valuation so found and/or the penalty so imposed on such corporation, partnership, or association, with the exceptions thereto, all decisions thereon, and all papers and evidence considered in making such decision. The said cause shall be placed on the civil docket of said Superior Court, shall be entitled State of North Carolina on the relation of State Board of Assessment against such corporation, partnership, or association, shall have precedence of all other civil actions, and shall be tried under the same rules and regulations as are prescribed for the trial of other civil causes. Either party may appeal to the Supreme Court under the same rules and regulations as are prescribed by law for other appeals, except that the State, if it shall appeal, shall not be required to give bond or make any deposit to secure the cost of such appeal, and the Supreme Court may advance the cause on the docket so as to give the same a prompt hearing.

Appeal to Courts.

Precedence over other civil actions.

Appeal to Supreme Court.

(5) If any officer of such corporation, partnership, or association whose duty it is to make the appraisement and report to the State Board of Assessment as provided in this section shall fail, neglect or refuse to make such report and appraisement for the period of sixty days, the State Board of Assessment shall estimate the value of the capital stock of such defaulting corporation, partnership, or association and impose the penalty for such neglect or refusal, and from such valuation so found and the penalty imposed an appeal may be had to the Superior Court of the county in which such corporation, partnership, or association has its place of business in the State in like manner as hereinbefore prescribed in this section.

Where corporation fails to make report, Board may make valuation and impose penalties.

Appeal allowed.

(6) The State Board of Assessment shall, on or before the first day of August of each year, certify to the register of deeds of the county in which such corporation, limited partnership, or association has its principal office or place of business the total value of the capital stock of such corporation, limited partnership, or association as determined in this section; and such corporation, limited partnership, or association shall pay the county, township, city, or town tax upon the valuation so certified.

Certification by State Board to registers of deeds of valuation of capital stock of corporations.

Payment of taxes levied.

(7) If the officers of any of such corporation, partnership, or association whose duty it is to make the report and appraisal provided in this article shall fail, neglect, or refuse to furnish the State Board of Assessment, on or before the first day of May of each year, the report and appraisement

Fines and penalties for failure of corporation to make reports.

Fine of \$100 and
penalty of 5%.

Wilful failure
made mis-
demeanor.

Punishment.

of the capital stock aforesaid, as required by this article, or if the report and statement is made in a careless and negligent manner, or is false and fraudulent, they shall be fined the sum of one hundred dollars, and it shall be the duty of the State Board of Assessment to require the Board of County Commissioners of each county to add five per cent to the tax of such corporation, partnership, or association for each and every year for which said report and appraisement is delinquent, which per cent shall be levied and collected with the said tax in the usual manner of levying and collecting such taxes, and if the officers or any of them of any such corporation, partnership, or joint-stock association shall intentionally fail, neglect, or refuse to comply with this section for three successive years, he or they shall be guilty of a misdemeanor, and on conviction thereof shall pay a fine of five hundred dollars and/or imprisoned in the discretion of the court. However, for good cause the State Board of Assessment may reduce such penalties.

STATE BOARD OF ASSESSMENT TO KEEP RECORD OF CORPORATIONS, ASSOCIATIONS, BANKS; SECRECY DIRECTED

State Board
directed to keep
record of all cor-
porations with
assessed valua-
tions.

Secret records.

Inspection by
certain officers.

SEC. 604. The State Board of Assessment shall prepare and keep a record book on which it shall enter a correct list of all the corporations, limited partnerships, joint-stock associations, banks, banking associations, industrial banks, savings institutions, and trust companies which it has assessed for taxation, and said record shall show the assessed valuation placed upon them; and the State Board of Assessment shall not divulge or make public any report of such corporation, partnership, or association required to be made to it by this section, except to the Governor or his authorized agent, the solicitor of the State for the district in which such corporation, partnership, association, bank or banking association or trust company has its principal office, or his authorized agent, or by the Board of County Commissioners or their authorized agents, of such corporation, partnership, association as have their principal office in such county.

SEC. 700. *Telegraph Companies.*

Telegraph com-
pany defined.

Every joint-stock association, company, co-partnership, or corporation, whether incorporated under the laws of this State or any other state or of any foreign nation, engaged in transmitting to, from, through, in or across the State of North Carolina telegraph messages shall be deemed and held to be a telegraph company; and every such telegraph company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of

Annual report to
State Board.

Assessment a statement, verified by oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

First. The total capital stock of such association, company, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding, and the par value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situated outside the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 701. *Telephone Companies.*

Every telephone company doing business in this State, whether incorporated under the laws of this State or any other state, or of any foreign nation, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment of this State a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:

First. The total capital stock of such association, company, co-partnership, or corporation invested in the operation of such telephone business.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share.

Contents.

Total capital stock.

Par value and number outstanding.

Place of business.

Market or actual value of stock.

Real estate and equipment within State, location and assessed valuation.

Specific realty and improvements, location and assessed value.

All mortgages.

Length of lines in and out of State and in each subdivision of State.

Telephone company defined.

Annual report to State Board.

Contents.

Capital stock.

Number of shares and value.

Place of business.

Third. Its principal place of business.

Market or actual value of stock.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Real estate and equipment, location and assessed valuation for local taxation.

Fifth. The real estate, structures, machinery, fixtures and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Specific realty and improvements, location and assessed valuation for taxation outside State.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation, situated outside the State of North Carolina, and used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

All mortgages.

Seventh. All mortgages upon the whole or any of its property, together with the dates and amounts thereof.

Length of lines in and out of State and in each sub-division of State.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of the lines and wire mileage within each of the counties, townships, and incorporated towns within the State of North Carolina.

SEC. 702. *Express Companies.*

Express company defined.

Every joint-stock association, company, co-partnership, or corporation, incorporated or acting under the laws of this State or any other state, or any foreign nation, engaged in carrying to, from, through, in, or across this State, or any part thereof, money, packages, gold, silver, plate, merchandise, freight, or other articles, under any contract, expressed or implied, with any railroad company, or the managers, lessees, agents, or receivers thereof (provided such joint-stock association, company, co-partnership, or corporation is not a railroad company), shall be deemed and held to be an express company within the meaning of this act; and every such express company shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such association, company, co-partnership, or corporation making such statement, with reference to the first day of April next preceding, showing:

Showing.

First. The total capital stock or capital of said association, co-partnership, or corporation.

Capital stock.

Second. The number of shares of capital stock issued and outstanding, and the par or face value of each share; and in case no shares of capital stock are issued, in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Number of shares and par or face value.

Third. Its principal place of business.

Place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof; and in case no shares of stock have been issued, state the market value, or the actual value in case there is no market value, of the capital thereof, and the manner in which the same is divided.

Market or actual value of stock.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by the said association, company, co-partnership, or corporation, and subject to local taxation within the State of North Carolina, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Real estate and equipment within State, location and assessed valuation for local taxation.

Sixth. The specific real estate, together with the improvements thereon, owned by the association, company, co-partnership, or corporation situated outside the State of North Carolina, and not used directly in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situated.

Specific realty and improvements, location and assessed valuation for local taxation outside State.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

All mortgages.

Eighth. (a) The total length of the lines or routes over which such association, company, co-partnership, or corporation transports such merchandise, freight, or express matter; (b) the total length of such lines or routes as are outside the State of North Carolina; (c) the length of such lines or routes within each of the counties and townships within the State of North Carolina.

Length of lines in and out of State and in each sub-division of State.

SEC. 703. *Sleeping-Car Companies.*

Every joint-stock association, company, co-partnership, or corporation incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in, or across this State, or any part thereof, passengers or travelers in palace cars, drawing-room cars, sleeping cars, dining cars, or chair cars, under any contract, expressed or implied, with any railroad company or the managers, lessees, agents, or receivers thereof, shall be deemed and held to be a sleeping-car company for the purposes of this act, and shall hereinafter be called "sleeping-car com-

Sleeping car company defined.

Annual report to State Board.	pany"; and every such sleeping-car company doing business in this State, shall annually, between the first day of May and the twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the first day of April next preceding, showing:
Showing.	<i>First.</i> The total capital stock of such sleeping-car company, invested in its sleeping-car business.
Total capital stock.	<i>Second.</i> The number of shares of such capital stock devoted to the sleeping-car business issued and outstanding, and the par or face value of each share.
Number of shares and par or face value.	<i>Third.</i> Under the laws of what state it is incorporated.
Native state.	<i>Fourth.</i> Its principal place of business.
Place of business.	<i>Fifth.</i> The names and postoffice addresses of its president and secretary.
President and secretary.	<i>Sixth.</i> The actual cash value of the shares of such capital stock devoted to its sleeping-car business on the first day of April next preceding such report.
Cash value of shares devoted to business.	<i>Seventh.</i> The real estate, structures, machinery, fixtures, and appliances owned by said sleeping-car company and subject to local taxation within this State, and the location and assessed value thereof in each county within this State where the same is assessed for local taxation.
Realty and equipment within State, location and assessed valuation for local taxation.	<i>Eighth.</i> All mortgages upon the whole or any part of its property, and the amounts thereof devoted to its sleeping-car business.
All mortgages.	<i>Ninth.</i> (a) The total length of the main line of railroad over which cars are run; (b) the total length of so much of the main lines of railroad over which the said cars are run outside of the State of North Carolina; (c) the length of the lines of railroads over which said cars are run within the State of North Carolina: <i>Provided</i> , that where the railroads over which said cars run have double tracks, or a greater number of tracks than a single track, the statement shall only give the mileage as though such tracks were but single tracks; and in case it shall be required, such statement shall show in detail the number of miles of each or any particular railroad or system within the State. When the assessment shall have been made by the State Board of Assessment in accordance with section seven hundred eight (708) of this act, the clerk of the board shall thereupon notify the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objection, if any it shall have, to said assessment. If no objection be made within thirty days, the Commissioner of Revenue shall assess the State tax against
Length of lines over which cars are run in and out of State.	
Double tracks considered as single line.	
Notification to company of assessment.	
Objections.	

such company and send by letter to the officer attesting such report a bill for the State taxes upon said assessment, and such sleeping-car company shall have thirty days within which to pay said taxes; and the clerk of the State Board of Assessment shall certify to the county commissioners of the several counties through which such cars are used the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the State, together with the name and postoffice address of the officers attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail; and such value, so certified, shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county, the sheriff or county tax collector shall send to the address given by the clerk of the State Board of Assessment to the county commissioners a bill for the total amount of all taxes due to such county, and such sleeping-car company shall have sixty days thereafter within which to pay said taxes; and upon failure of and refusal to do so such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto, and costs of collection.

Certification to counties of respective assessment.

Bill for county taxes.

Penalties for failure to pay within 60 days.

SEC. 704. *Refrigerator and Freight-Car Companies.*

Every person, firm, or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this State or operating in the State shall be taxed in the same manner as hereinbefore provided for the taxation of sleeping-car companies, and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section: *Provided*, if it appears that the owner does not lease the cars to any railroad company, or make any contract to furnish it with cars, but they are furnished to be run indiscriminately over any lines on which shipper or railroad companies may desire to send them, and the owner receives compensation from each road over which the cars run, the State Board of Assessment shall ascertain and assess the value of the average number of cars which are in use within the State as a part of the necessary equipment of any railroad company for the year ending April first, next preceding, and the tax shall be computed upon this assessment.

Refrigerator and freight car companies taxed as are sleeping car companies.

Assessment made by valuing average number of cars within State as necessary equipment.

SEC. 705. *Street Railway, Waterworks, Electric Light and Power, Gas, Ferry, Bridge, and Other Public Utility Companies.*

Every street railway company, waterworks company, electric light and power company, gas company, ferry company, bridge company, canal company, and other corporations exercising the right of eminent domain shall annually, between the first day of May and twentieth day of May, make out and deliver to the State Board of Assessment a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the co-partnership or corporation, showing:

Showing:

Total capital stock.

Number of shares and par or face value.

Place of business.

Market or actual value of shares.

Realty and equipment within State, location and assessment for local taxation.

Specific realty and improvements outside State, location and assessment for local taxation.

All mortgages.

Length of lines in and out of State and in each subdivision of State.

First. The total capital stock of such association, company, co-partnership, or corporation.

Second. The number of shares of capital stock issued and outstanding and the par or face value of each share.

Third. Its principal place of business.

Fourth. The market value of said shares of stock on the first day of April next preceding; and if such shares have no market value, then the actual value thereof.

Fifth. The real estate, structures, machinery, fixtures, and appliances owned by said association, company, co-partnership, or corporation, and subject to local taxation within the State, and the location and assessed value thereof in each county where the same is assessed for local taxation.

Sixth. The specific real estate, together with the permanent improvements thereon, owned by such association, company, co-partnership, or corporation situate outside of the State of North Carolina and not directly used in the conduct of the business, with a specific description of each such piece, where located, the purpose for which the same is used, and the sum at which the same is assessed for taxation in the locality where situate.

Seventh. All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Eighth. (a) The total length of the lines of said association or company; (b) the total length of so much of their lines as is outside of the State of North Carolina; (c) the length of lines within each of the counties and townships within the State of North Carolina.

SEC. 706. *State Board of Assessment May Require Additional Information.*

Upon the filing of the statements required in the preceding sections the State Board of Assessment shall examine them and each of them; and if the board shall deem the same insufficient, or in case it shall deem that other information is

State Board may call for additional information.

requisite, it shall require such officer to make such other and further statements as said board may call for. In case of the failure or refusal of any association, company, co-partnership, or corporation to make out and deliver to the State Board of Assessment any statement or statements required by this act, such association, company, co-partnership, or corporation shall forfeit and pay to the State of North Carolina one hundred dollars (\$100) for each additional day such report is delayed beyond the twentieth day of May, to be sued for and recovered in any proper form of action in the name of the State of North Carolina on the relation of the State Board of Assessment, and such penalty, when collected, shall be paid into the general fund of the State.

Failure to render report incurs penalty of \$100 per day.

Suit to recover.

SEC. 707. State Board of Assessment Shall Examine Statements.

The State Board of Assessment shall thereupon value and assess the property of each association, company, co-partnership, or corporation in the manner hereinafter set forth, after examining such statements and after ascertaining the value of such properties therefrom and upon such other information as the board may have or obtain. For that purpose it may require the agents or officers of said association, company, co-partnership, or corporation to appear before it with such books, papers, and statements as it may require, or may require additional statements to be made, and may compel the attendance of witnesses in case the board shall deem it necessary to enable it to ascertain the true cash value of such property.

State Board shall examine statements and make assessments.

Compelling testimony.

SEC. 708. Manner of Assessment.

Said State Board of Assessment shall first ascertain the true cash value of the entire property owned by the said association, company, co-partnership, or corporation from said statement or otherwise for the purpose, taking the aggregate value of all the shares of capital stock, in case shares have a market value, and in case they have none, taking the actual value thereof or of the capital of said association, company, co-partnership, or corporation in whatever manner the same is divided, in case no shares of capital stock have been issued: *Provided, however,* that in case the whole or any portion of the property of such association, company, co-partnership, or corporation shall be encumbered by a mortgage or mortgages, such board shall ascertain the true cash value of such property by adding to the market value of the aggregate shares of stock or to the value of the capital in case there should be no such shares, the aggregate amounts of such mortgage or

Manner of assessment.

Ascertainment of value of entire property.

Shares of stock.

Adding amount of mortgages.

Deduction of value of realty in State not used for general business.

Deduction of value of property out of State from aggregate value leaves value of that within State.

From value of property in State is deducted assessed valuations subject to local taxes; residue is assessment of State Board.

All equipment assessed except land and buildings.

mortgages, and the result shall be deemed and treated as the true cash value of the property of such association, company, co-partnership, or corporation. Such State Board of Assessment shall, for the purpose of ascertaining the true cash value of property within the State of North Carolina, next ascertain from such statements or otherwise the assessed value for taxation, in the localities where the same is situated, of the several pieces of real estate situated within the State of North Carolina, and not specifically used in the general business of such associations, companies, co-partnerships, or corporations, which assessed value for taxation shall be by said board deducted from the gross value of the property as above ascertained. Said State Board of Assessment shall next ascertain and assess the true cash value of the property of the associations, companies, co-partnerships, or corporations within the State of North Carolina by taking as a guide, as far as practicable, the proportion of the whole aggregate value of said associations, companies, co-partnerships as above ascertained, after deducting the assessed value of such real estate without the State which the length of lines of said associations, companies, co-partnerships, or corporations, in the case of telegraph and telephone companies, within the State of North Carolina bears to the total length thereof, and in the case of express companies and sleeping-car companies, the proportion shall be in proportion of the whole aggregate value, after such deduction, which the length of lines or routes within the State of North Carolina bears to the whole length of lines or routes of such associations, companies, co-partnerships, or corporations, and such amount so ascertained shall be deemed and held as the entire value of the property of said associations, companies, co-partnerships, or corporations within the State of North Carolina. From the entire value of the property within the State so ascertained there shall be deducted by the commissioners the assessed value for taxation of all real estate, structures, machinery, and appliances within the State and subject to local taxation in the counties as hereinbefore described; in sections seven hundred and two to seven hundred and seven, inclusive, of this act, and the residue of such value so ascertained, after deducting therefrom the assessed value of such local properties, shall be by said board assessed to said associations: *Provided*, the State Board of Assessment shall also assess the value for taxation of all structures, machinery, appliances, pole lines, wire and conduit of telephone and telegraph companies within the State subject to local taxation, but land and buildings located thereon owned by said companies shall

be assessed in like manner and by the same officials as though such property was owned by individuals in this State.

SEC. 709. *Value per Mile.*

Said State Board of Assessment shall thereupon ascertain the value per mile of the property within the State by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the State, by the number of miles within the State, and the result shall be deemed and held as value per mile of the property of such association, company, co-partnership, or corporation within the State of North Carolina: *Provided*, the value per mile of telephone companies shall be determined on a wire mileage basis.

Value per mile ascertained by dividing above total by number of miles in State.

Telephone companies excepted.

SEC. 710. *Total Value for Each County.*

Said State Board of Assessment shall thereupon, for the purpose of determining what amount shall be assessed by it to said association, company, co-partnership, or corporation in each county in the State, through, across, and into or over which the lines of said association, company, co-partnership, or corporation extends, multiply the value per mile, as above ascertained, by the number of miles in each of such counties as reported in said statements or as otherwise ascertained, and the result thereof shall be by the clerk of said Board certified to the chairman of the board of county commissioners, respectively, of the several counties through, into, over, or across which the lines or routes of said association, company, co-partnership, or corporation extend: *Provided*, the total value of street railways, electric light, power and gas companies, as determined in section seven hundred and eight to be certified to each county, shall be the proportion of the assessed value of the physical property in each county bears to the total assessed value of the physical property in the State. All taxes due the State from any corporation taxed under the preceding sections shall be paid by the treasurer of each company direct to the Commissioner of Revenue.

Ascertainment of value for each county by multiplying value per mile by number of miles in county.

Different method for public utilities.

Taxes payable to Commissioner.

SEC. 711. *Companies Failing to Pay Tax.*

In case any such association, company, co-partnership, or corporation as named in this act shall fail or refuse to pay any taxes assessed against it in any county in this State, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the State of North Carolina by the solicitors of the different judicial districts of the State on the relation of the board of commissioners of the different counties of this State, and

Failure to pay county taxes imposes penalty of 50%.

Suit to recover.

Reasonable attorney's fees allowed.

Consolidation of actions to recover taxes due counties.

Penalties to general fund.

State Board of Assessment may not be controverted.

State Board made appraisers and assessors for public utilities in condemnation proceedings.

Railroads.

Annual report to State Board.

the judgment in said action shall include a penalty of fifty per cent of the amount of taxes as assessed and unpaid, together with reasonable attorney's fees for the prosecution of such action, which action may be prosecuted in any county into, through, over, or across which the lines or routes of any association, company, co-partnership, or corporation shall extend, or in any county where such association, company, co-partnership, or corporation shall have an office or agent for the transaction of business. In case such association, company, co-partnership, or corporation shall have refused to pay the whole of the taxes assessed against the same by the State Board of Assessment, or in case such association, company, co-partnership, or corporation shall have refused to pay the taxes or any portion thereof assessed to it in any particular county or counties, such action may include the whole or any portion of the taxes so unpaid in any county or counties; but the Attorney General may, at his option, unite in one action the entire amount of the tax due, or may bring separate actions to each separate county or adjoining counties, as he may prefer. All collection of taxes for or on account of any particular county made in any such suit or suits shall be by said board accounted for as a credit to the respective counties for or on account of which such collections were made by the said board at the next ensuing settlement with such county, but the penalty so collected shall be credited to the general fund of the State, and upon such settlement being made, the treasurers of the several counties shall at their next settlement enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto: *Provided*, that in any such action the amount of the assessments fixed by said State Board of Assessment and apportioned to such county shall not be controverted.

SEC. 712. The State Board of Assessment herein established is constituted a board of appraisers and assessors for railroad, canal, steamboat, hydro-electric, street railway, and all other companies exercising the right of eminent domain.

SEC. 713. *Railroads.*

The president, secretary, superintendent, or other principal accounting officer within this State of every railroad, telegraph, telephone, street railway company, whether incorporated by the laws of this State or not, shall at such date as real estate is required to be assessed for taxation return to the said Board of Assessment and Taxation, verified by the oath or affirmation of the officer making the return, all the following

described property belonging to such corporation within the State, viz.: The number of miles of such railroad lines in each county in this State, and the total number of miles in the State, including the roadbed, right of way and superstructures thereon, main and sidetracks, depot buildings and depot grounds, section and tool houses and the land upon which they are situated and necessary to their use, water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad, or used in the daily operation, whether situated on the charter right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the State Board of Assessment, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: *Provided, however*, that all machines and repair shops, general office buildings, storehouses and contents thereof, located outside of the right of way shall be listed for purposes of taxation by the principal officers or agents of such companies with the list takers of the county where the real and personal property may be situated, in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the State Board of Assessment. It shall be the duty of the register of deeds, if requested so to do by the State Board of Assessment, to certify and send to the said Board a statement giving a description of the property mentioned in the foregoing proviso, and showing the assessed valuation thereof, which value shall be deducted from the total value of the property of such railroad company as arrived at by the Board in accordance with section thirty-two, before the apportionment is made to the counties and municipalities. The register of deeds shall also certify to the Board the local rate of taxation for county purposes as soon as the same shall be determined, and such other information obtained in the performance of the duties of their offices as the said Board shall require them; and the mayor of each city or town shall cause to be sent to the said Board the local rate of taxation for municipal purposes.

Contents.

Miles of lines, rights of way, trackage, buildings, realty and all personalty.

Property off right of way listed with county list taker.

List of such property filed with State Board.

Such property deductible from total railroad property.

Registers of deeds to certify county tax rates to Board.

Mayors to send like rate as to municipalities.

SEC. 714. *Railroads.*

The movable property belonging to a railroad company shall be denominated for the purpose of taxation "rolling stock." Every person, company, or corporation owning, constructing, or operating a railroad in this State shall, in the month of May, annually return a list or schedule to the State Board of Assessment which shall contain a correct detailed inventory

"Rolling stock" defined.

Annual schedule of such stock to be furnished Board.

Contents:

Cars of all kinds and locomotives.

Also statement as to capital stock.

Value of shares.

Length of line in each county.

All tangible property in State.

of all the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping cars and dining cars, express cars, horse cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars, and the value thereof, and a statement or schedule, as follows: (1) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or, if no market value, then the actual value of shares of stock; (4) the length of line operated in each county and total in the State; (5) the total assessed value of all tangible property in the State; (6) and, if desired, all the information heretofore required to be annually reported by section seven thousand nine hundred and sixty-four of the Consolidated Statutes. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the board, and with reference to amounts and value on the first day of May of the year for which the return is made.

SEC. 715. *Tangible and Intangible Property Assessed Separately.*

Assessment of tangible property.

(a) At such dates as real estate is required to be assessed for taxation, the said Board of Assessment shall first determine the value of the tangible property of each division or branch of such railroad or rolling stock and all the other physical or tangible property. This value shall be determined by a due consideration of the actual cost of replacing the property, with a just allowance for depreciation on rolling stock, and also of other conditions, to be considered as in the case of private property.

Allowance for depreciation and replacement.

Assessment of franchise.

(b) They shall then assess the value of the franchise, which shall be determined by due consideration of the gross earnings as compared with the operating expenses, and particularly by consideration of the value placed upon the whole property by the public (the value of the physical property being deducted), as evidenced by the market value of all capital stock, certificates of indebtedness, bonds, or any other securities, the value of which is based upon the earning capacity of the property.

Method of computation.

Value of tangibles and franchise is value for ad valorem taxation.

(c) The aggregate value of the physical or tangible property and the franchise, as thus determined, shall be the true value of the property for the purpose of an ad valorem taxation, and shall be apportioned in the same proportion that the length of such road in each county bears to the entire length of such division or branch thereof, and the State Board of Assessment shall certify, on or before the first day of

Apportionment to counties and municipalities on basis of mileage.

September, to the chairman of the county commissioners and the mayor of each city or incorporated town the amounts apportioned to his county, city or town; all taxes due the State from any railroad company shall be paid by the treasurer of each company directly to the Commissioner of Revenue within thirty days after notice of assessment and tax due, and upon failure to pay the Commissioner of Revenue as aforesaid, he shall institute an action to enforce the same in the County of Wake or any other county in which such railroad is located, adding thereto twenty-five per centum of the tax. The board of county commissioners of each county through which said railroad passes shall assess against the same only the tax imposed for county, township, or other taxing district purposes, the same as is levied on other property in such county, township, or special taxing districts.

Payment of taxes.

Failure to pay incurs penalty of 25%.

SEC. 716. *Railroads.*

When any railroad has part of its road in this State and part thereof in any other state, the said board shall ascertain the value of railroad track, rolling stock, and all other property liable to assessment by the State Board of Assessment of such company as provided in the next preceding section, and divide it in the proportion to the length such main line of road in this State bears to the whole length of such main line of road and determine the value in this State accordingly: *Provided*, the board shall, in valuing the fixed property in this State, give due consideration to the character of road-bed and fixed equipment, number of miles of double track, the amount of gross and net earnings per mile of road in this State, and any other factor which would give a greater or less value per mile of road in this State than the average value for the entire system. On or after the first Monday in July the said board shall give a hearing to all the companies interested, touching the valuation and assessment of their property. The said board may, if they see fit, require all argument and communications to be presented in writing.

Method of assessment upon railroads operating in and out of State.

Proportion of road in State to whole length of line.

Hearing granted railroads.

SEC. 717. *Railroads.*

If the property of any railroad company be leased or operated by any other corporation, foreign or domestic, the property of the lessor or company whose property is operated shall be subject to taxation in the manner hereinbefore directed; and if the lessee or operating company, being a foreign corporation, be the owner or possessor of any property in this State other than that which it derives from the lessor or company whose property is operated, it shall be assessed in respect to such property in like manner as any domestic railroad company.

Property of lessor railroads likewise assessed.

Assessment against foreign lessee.

SEC. 718. *Railroads.*

Board may summon witnesses and compel production of records.

The State Board of Assessment shall have power to summon and examine witnesses and require that books and papers shall be presented to them for the purpose of obtaining such information as may be necessary to aid in determining the valuation of any railroad company. Any president, secretary, receiver or accounting officer, servant or agent of any railroad or steamboat company having any proportion of its property or roadway in this State, who shall refuse to attend before the said Board when required to do so, or refuse to submit to the inspection of said Board any books or papers of such railroad company in his possession, custody or control, or shall refuse to answer such questions as may be put to him by said Board, or order touching the business or property, moneys and credits, and the value thereof, of said railroad company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be confined in the jail of the county not exceeding thirty days, and shall be fined in any sum not exceeding five hundred dollars and costs and any president, secretary, accounting officer, servant, or agent aforesaid, so refusing as aforesaid, shall be deemed guilty of contempt of such Board, and may be confined, by order of said Board, in the jail of the proper county until he shall comply with such order and pay the cost of his imprisonment.

Refusal to testify made misdemeanor.

Punishment.

Contempt attachment.

SEC. 719. *Taxes on Railroads Shall be a Lien on Property of the Same.*

Taxes on railroads made perpetual lien on property.

The taxes upon any and all railroads in this State, including roadbed, right-of-way, depots, sidetracks, ties and rails now constructed or hereafter to be constructed, are hereby made a perpetual lien thereupon commencing from the first day of May in each current year, against all claims or demands whatsoever of all persons or bodies corporate except the United States and this State, and the above described property or any part thereof may be taken and held for payment of all taxes assessed against said railroad company in the several counties of this State.

SEC. 720. *Board of Assessment to Certify; When Tax Payable.*

Board to certify to counties and municipalities apportionment of valuations.

The State Board of Assessment shall, upon completion of the assessment directed in the preceding sections, certify to the Register of Deeds of the counties and the Clerk of the Board of Commissioners of the municipalities through which said companies operate, the apportionment of the valuations as hereinbefore determined and apportioned by the Board, and

the Board of County Commissioners shall assess against such valuation the same tax imposed for county, township, town, or other tax district purposes, as that levied on all other property in such county, township, town, or other taxing districts. This tax shall be paid to the sheriff or tax collector of the county and municipality.

Local assessments.

SEC. 721. There shall be no horizontal reduction, nor shall there be any horizontal increase in property valuation by any County Board of Assessors, or any tax assessing authority of any county, city, or town prior to the assessments that may be provided for during the year one thousand nine hundred and *thirty-four*: *Provided, however*, this shall not be construed to affect any changes in valuation that may be made by the State Board of Equalization as provided for by law.

Horizontal increases or reductions prohibited to counties.

SEC. 722. *Canal and Steamboat Companies.*

The property of all canal and steamboat companies in this State shall be assessed for taxation as above provided for railroads. In case any officer fails to return the property provided in this section, the Board shall ascertain the length of such property in this State, and shall assess the same in proportion to the length at the highest rate at which property of that kind is assessed by them.

Canal and steamboat companies assessed as are railroads.

ARTICLE VIII

GENERAL PROVISIONS

General provisions.

SEC. 800. *Foreign Corporations Not Exempt.*

Nothing in this act shall be construed to exempt from taxation at its actual cash value any property situated in the State belonging to any foreign corporation.

Foreign corporations not exempt as to local property.

SEC. 801. *Defining Actual Value in Money.*

All property, real and personal, shall, as far as practicable, be valued at its true value in money. The intent and purpose of the tax laws of the State is to have all property and subjects of taxation assessed at their true and actual value in money, in such manner as such property and subjects are usually sold, but not by forced sale thereof, and the words "market value," "true value," or "cash value," whenever used in the tax laws of this State, shall be held to mean for what the property and subjects can be transmuted into cash when sold in such manner as such property and subjects are usually sold.

Definition of actual value in money.

SEC. 802. *Clerk of Cities and Towns to Furnish Information as to Valuation, Taxes Levied, and Indebtedness.*

Reports on property assessments in municipalities to be made to Board.

The clerk or auditor of each city and town in this State shall annually make and transmit to the State Board of Assessment, on blanks furnished by the said Board, a full, correct and accurate statement showing the assessed valuation of all property, tangible and intangible, within his city or town, and separately the amount of all taxes levied therein by said city or town, including school district, highway, street, sidewalk, and other similar improvement taxes for the current year, and the purpose for which the same were levied; and a complete and detailed statement of the bonded and other indebtedness of the city or town, the accrued interest on same, whether not due or due and unpaid, and the purposes for which said indebtedness was incurred.

Also bonded and other indebtedness.

SEC. 803. *County Indebtedness to be Reported.*

Same information to be furnished by counties.

The auditor or county accountant of each county in this State shall make and deliver annually to the State Board of Assessment a full, correct, and accurate statement of the bonded and other indebtedness of his county, including township, school districts and special tax districts, the purposes for which same was incurred, and all accrued interest, whether not due or due and unpaid.

SEC. 804. *Correction of Assessment Roll.*

Certain errors may be corrected on assessment roll.

If on the assessment roll of any county there is an error either in the name of the person assessed, or any taxable property shall not have been listed, or any error that has been made in the transfer, the name may be changed, the property entered on the roll, or the error corrected by the county supervisor of taxation after the roll has been returned to the clerk of the board of county commissioners; or such name may be changed, omission supplied, entry made or error corrected by the board of county commissioners, upon satisfactory evidence of such error or omission, at a regular meeting of the board, and the board, upon reasonable notice, may require the person or persons affected to show cause, on a day to be appointed, why the error shall not be corrected or omission supplied; and the board of county commissioners is empowered and authorized to correct any error arising from the fact that property appears on the assessment roll which has been conveyed to another before the listing period, or did not belong to the taxpayer on the first day of April of the current year.

Person interested notified to show cause why errors should not be corrected.

SEC. 805. *Discounts and Penalties in Payment of Taxes.*

All taxes assessed and/or levied by any county in this State, in accordance with the provisions of this act, shall be due and payable on the first Monday of October of the year in which so assessed and levied, and if actually paid in cash.

Discounts and penalties in payment of county taxes.

(1) On or before the first day of November next after due and payable, there shall be deducted a discount of one per cent.

Before November 2, 1%.

(2) After the first day of November and on or before the first day of December next after due and payable, there shall be deducted a discount of one-half of one per cent.

Before December 2, ½%.

(3) After the first day of December and on or before the first day of February next after due and payable, the tax shall be paid at par or face value.

Before February 2, par.

(4) After the first day of February and on or before the first day of March next after due and payable, there shall be added to the tax a penalty of one per cent.

Before March 2, 1% penalty.

(5) After the first day of March and on or before the first day of April next after due and payable, there shall be added to the tax a penalty of two per cent.

Before April 2, 2% penalty.

(6) After the first day of April and on or before the first day of May next after due and payable, there shall be added a penalty of three per cent.

Before May 2, 3% penalty.

(7) After the first day of May and on or before the first day of June next after due and payable, there shall be added a penalty of four per cent.

Before June 2, 4% penalty.

(8) Should any taxpayer desire to make a prepayment of his taxes between July first and October first of any year, he may do so by making payment to the County or City Accountant, City Clerk, Auditor or Treasurer, as the governing body may determine and shall be entitled to the following discounts: If paid on or before July first, a deduction of three per cent; if paid on or before August first, a deduction of two and one-half per cent; if paid on or before September first, a deduction of two per cent; if paid on or before October first, a deduction of one and one-half per cent. Whenever any such payments are made, the auditor or county accountant shall certify the same to the Clerk to the Board of County

Discounts for payment between July 1 and October 1.

Before July 2, 3%.

Before August 2, 2½%.

Before September 2, 2%.

Before October 2, 1½%.

Commissioners, and the same shall be credited, together with the discount, to the taxes levied to the person, firm or corporation, which credit shall include the discount upon the above basis.

County commissioners may provide for payment of taxes in installments.

(9) The County Commissioners of any county may order and direct the payment of taxes in installments of not less than twenty-five per cent of the amount due, at such time as the County Commissioners may determine the final installment to be made payable not later than May first, subject to the discounts and penalties as herein provided.

Local act of Pender County preserved.

Provided, nothing herein shall be construed to repeal any of the provisions of House Bill one thousand and sixty-two relating to Pender County.

SEC. 806. *Failure to List Personal Property a Misdemeanor.*

Failure to list personal property made misdemeanor.

If any person, firm or corporation whose duty it is to list any personal property whatsoever for taxation, shall fail, refuse or neglect to list same, shall remove or conceal same, or cause same to be removed or concealed, or shall aid or abet in removing or concealing property that should be listed, such person, firm or corporation shall be guilty of a misdemeanor.

SEC. 807. *Penalty for Failure to Make Report.*

Penalty of \$100 for each officer failing to make any report herein required.

Every Register of Deeds, Auditor, County Accountant, Supervisor of Taxation, Assessor, Sheriff, Clerk of Superior Court, Clerk of Board of County Commissioners, County Commissioners, Board of Aldermen, or other governing body of a city or town, Mayor, Clerk of city or town, or any other public officer, who shall wilfully fail, refuse or neglect to perform any duty required, to furnish any report to the State Board of Assessment as prescribed in this or the Revenue Act, or who shall wilfully and unlawfully hinder, delay or obstruct said Board in the discharge of its duties, shall for every such failure, neglect, refusal, hindrance and/or delay, in addition to the other penalties imposed in this and the Revenue Act, pay to the State Board of Assessment for the general fund of the State the sum of one hundred dollars (\$100.00), such sum to be collected by said Board. A delay of thirty days to make and furnish any report required or to perform a duty imposed shall be prima facie evidence that such delay was wilful.

SEC. 808. *Misdemeanor for Refusal to Inspect Records or Respond to Subpoena.*

Any person, persons, member of a firm, or any officer, director or stockholder of a corporation who shall refuse permission to inspect any books, papers, documents, statements, accounts, or records demanded by the State Board of Assessment, the members thereof, or any duly authorized deputy provided for in this act or the Revenue Act, or who shall wilfully fail, refuse or neglect to appear before said Board in response to its subpoena or to testify as provided for in this act and the Revenue Act, shall, in addition to all other penalties imposed in this or the Revenue Act, be guilty of a misdemeanor and fined and/or imprisoned in the discretion of the court.

Refusal to allow inspection of records or to respond to subpoena made misdemeanor.

SEC. 809. *Unconstitutionality or Invalidity.*

If any clause, sentence, paragraph, sub-section, section or any part of this act shall, for any reason, be adjudged by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, sub-section, section, or part thereof directly involved in such judgment. No caption of any section or sections shall in any way affect the validity of this act or any part thereof.

Constitutional parts of Act upheld.

SEC. 810. It is the purpose of this act to provide the machinery for the listing and valuing of property, and the levy and collection of taxes, for the year one thousand nine hundred and *thirty-one*, and annually thereafter.

Purpose of Act.

SEC. 811. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Conflicting laws repealed.

SEC. 812. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A.D. 1931.

CHAPTER 429

AN ACT TO MAKE APPROPRIATIONS FOR THE MAINTENANCE OF THE STATE'S INSTITUTIONS, THE VARIOUS DEPARTMENTS, BUREAUS AND AGENCIES OF THE STATE GOVERNMENT AND PROVIDING FOR THE REDUCTION OF SALARIES OF ALL OFFICERS, EMPLOYEES AND AGENTS OF THE STATE.

The General Assembly of North Carolina do enact:

Appropriations for maintenance of State institutions, etc.

SECTION 1. The appropriations out of the General Fund of the State for the maintenance of the State's institutions, departments, bureaus, and agencies for the two fiscal years ending June thirtieth, one thousand nine hundred and thirty-two, and June thirtieth, one thousand nine hundred and thirty-three, respectively, are hereby made according to the following schedule:

Legislative.

I. LEGISLATIVE

	1931-'32	1932-'33
1. General Assembly	\$	\$ 173,535

Judicial.

II. JUDICIAL

1. Supreme Court—Justices	40,000	40,000
2. Supreme Court—Departmental Expense	20,000	20,000
3. Supreme Court Printing—Printing Reports and Reprints	16,500	16,500
4. Superior Courts—Judges	227,400	227,400
5. Superior Courts—Solicitors	94,500	94,500

Executive.

III. EXECUTIVE

1. Governor's Office:		
(1) Governor's Office	17,710	19,195
(2) Executive Counsel	7,035	7,035
(3) The Budget Bureau	26,500	28,500
(4) Division of Personnel	16,250	16,250
(5) Division of Purchase and Contract	23,850	23,850
2. Secretary of State	19,650	20,250
3. State Auditor	39,050	39,350
4. State Treasurer	30,250	30,250
5. Attorney General	16,250	16,850

Administrative.

IV. ADMINISTRATIVE

1. Adjutant General	117,000	117,000
(Of which at least \$25,000 is to be used each year of the biennium for Armory Drill pay.)		

	1931-'32	1932-'33
2. Board of Public Buildings and Grounds:		
(1) Buildings and Grounds	83,400	82,000
(2) Governor's Mansion	10,300	10,300
3. Corporation Commission	53,720	55,975
(Of which \$6,750 is to be used each year of the biennium for Special Rate Work and Investigations.)		
4. (1) Board of Charities and Public Welfare	49,800	49,800
(2) Mothers' Aid	55,000	55,000
(Of which \$5,000 is to be used for each year of the biennium for the care of dependent children in boarding homes or under the charge of foster mothers under such rules and regulations as shall be prescribed by the State Board of Charities and Public Welfare.)		
5. Public Instruction:		
(1) Administration and Supervision	100,000	100,000
(2) There is hereby appropriated for each of the two years of the biennium, the sum of fifteen million seven hundred thousand dollars (\$15,700,000) for the support of the six months school term; this sum to be supplemented by an additional sum of approximately one million three hundred thousand dollars (\$1,300,000) to be derived from fines, forfeitures, penalties, and poll taxes and the further sum of one million five hundred thousand dollars (\$1,500,000) for support of or contribution to the extended term, which said sums are to be expended, respectively, in		

Appropriation for support of six months school term.

For extended term.

Appropriation for
State Board of
Equalization.

	1931-'32	1932-'33
accordance with the laws enacted at this session of the General Assembly relative to said six months term and extended term.		
(2½) There is hereby appropriated the sum of one hundred fifty thousand dollars (\$150,000) as an emergency fund to be used and expended by the State Board of Equalization as provided for in the school machinery bill.		
(3) Farm Life Schools	25,000	25,000
(4) Vocational Education	140,000	140,000
(5) Industrial Rehabilitation	12,000	12,000
6. Department of Conservation and Development	80,800	80,800
7. (1) Board of Health	352,000	352,000
(2) Orthopedic Clinics	8,000	8,000
(Out of the amount (1) Board of Health for each year there is provided for the use of the Laboratory of Hygiene ninety-eight thousand dollars (\$98,000) total requirements, less estimated receipts thirty-six thousand seven hundred fifty dollars (\$36,750). And there is also provided out of the same amount fifty-two thousand four hundred forty-five dollars (\$52,445) for Medical Inspection of the Public Schools and to be administered and disbursed under rules and regulations to be approved by the State Superintendent of Public Instruction.)		
8. Historical Commission	30,000	27,000
9. Insurance Department	97,600	97,600

	1931-'32	1932-'33
10. Department of Labor:		
(1) Department of Labor	23,900	23,900
(2) Industrial Commission	60,000	60,000
(3) Division of Standards and Inspection	25,900	23,400
(Of the amount under (1) Department of Labor for each year of the biennium eleven thousand nine hundred eighty-five dollars (\$11,985) shall be used for the salary and expenses of a Service Officer to assist veterans of the World War.)		
11. State Library	8,000	8,060
12. Department of Revenue	232,600	232,600
13. Library Commission	18,900	18,900
14. State Board of Elections	8,680	10,480
15. Local Government Commission	57,000	57,000
16. Gasoline and Oil Inspection under the Department of Agriculture	60,500	60,500
17. Weights and Measures under the Department of Agriculture	8,150	8,150

V. MISCELLANEOUS

		Miscellaneous.
1. Fugitives from Justice	3,000	3,000
2. Indemnity Diseased Slaughtered Live Stock	1,500	1,500
3. Land Script Fund	7,500	7,500
4. Firemen's Relief Fund	2,500	2,500
5. Bennett Memorial	50	50
6. Confederate Museum	250	250
7. Department of Conservation and Development Fire Protection, Great Smoky Mountains Park Area	1,500	1,500
8. For the Relief of Claude H. Bishop, Sr., Raleigh, for surgical and hospital charges in connection with an elevator accident in the Supreme Court Building	96	Relief of Claude H. Bishop.
9. For the Charles Brantley Aycock statue in Statuary Hall of National Capitol, the same being authorized by chapter two hun-		For Charles Brantley Aycock Statue.

	1931-'32	1932-'33
dred ninety-three, Public Laws one thousand nine hundred twenty-nine, and the Appropriation Act of one thousand nine hundred twenty-nine: <i>Provided</i> , the total amount spent for this purpose shall not exceed the fifteen thousand dollars authorized by chapter two hundred ninety-three, Public Laws of one thousand nine hundred and twenty-nine	15,000	

Contingency and
emergency fund.

VI. CONTINGENCY AND EMERGENCY

- | | | |
|--|---------|---------|
| 1. To provide for contingency and emergency expenditures for any purpose authorized by law for which no specific appropriation is made, or for which inadvertently insufficient appropriation has been made hereunder—allotments to be made from this appropriation under the provisions of section thirteen, chapter one hundred of the Public Laws of one thousand nine hundred and twenty-nine, or chapter two hundred and seven of the Public Laws of one thousand nine hundred and twenty-five, or such other statutes as may be applicable | 200,000 | 200,000 |
|--|---------|---------|

Purpose of fund.

Educational
institutions.

VII. EDUCATIONAL INSTITUTIONS

- | | | |
|--|---------|---------|
| 1. University of North Carolina | 721,000 | 721,000 |
| 2. State College of Agriculture and Engineering | 357,800 | 357,800 |
| 3. North Carolina College for Women | 380,000 | 370,000 |
| (The appropriations made under titles one, two, and three may be used considering the consolidation of these three institutions, and to that end transfers or changes may after July first, one thousand nine hundred and thirty-two, be made to or from | | |

Transfers and
changes.

1931-'32

1932-'33

and between said titles one, two, and three, under authorization of the Director of the Budget upon request of the proper authority.)

4. Coöperative Extension State College	125,000	125,000
5. East Carolina Teachers College	150,000	150,000
6. Negro Agriculture and Technical College	51,800	51,800
7. Western Carolina Teachers College	60,000	60,000
8. Appalachian State Teachers College	84,000	84,000
9. Cherokee Indian Normal School	19,850	19,850
10. Winston-Salem Teachers College (Colored)	42,800	42,800
11. Elizabeth City State Normal School (Colored)	29,650	27,650
12. Fayetteville State Normal School (Colored)	30,350	29,150
13. North Carolina College for Negroes	41,500	41,500
14. North Carolina School for the Deaf	133,000	133,000
15. (1) State School for the Blind and the Deaf	130,400	130,400
(2) Blind Student Aid	1,800	1,800

VIII. CHARITABLE AND CORRECTIONAL INSTITUTIONS

1. State Hospital at Raleigh	363,200	363,200
2. State Hospital at Morganton	377,894	377,894

Charitable and
correctional
institutions.

(Appropriation is made for the maintenance and operation of the State Hospital at Morganton in the sum set forth above out of the General Fund of the State, and all receipts from the sale of arts and crafts and all receipts derived from the care and treatment of patients therein able to pay therefor are hereby covered into and become a part of the General Fund of the State. And the Director of the Budget is hereby vested with the discretionary power to assume or

Application of
receipts.

	1931-'32	1932-'33
supervise collections of payments for the care and treatment of patients able to pay therefor pursuant to the statutes relating to and regulating such payments.)		
3. State Hospital at Goldsboro	236,200	236,200
4. Caswell Training School	144,300	144,300
5. North Carolina Orthopedic Hospital	100,800	100,800
6. (1) North Carolina Sanatorium	130,400	130,400
(2) Extension Bureau	24,180	24,180
7. Stonewall Jackson Training School	117,500	117,500
8. State Home and Industrial School for Girls	91,800	87,600
9. Morrison Training School (Colored)	30,700	30,700
10. Eastern Carolina Training School	40,200	40,200
11. State Industrial Farm Colony for Women	20,000	19,200
12. State's Prison:		
(1) Administration	21,500	21,500
(2) Auxiliary to Prison Care	44,400	45,800
(3) Custody (Maintenance and Support of Prisoners)	494,000	513,000
(4) Farming Operations	147,800	147,800
(5) Industries and Hire of Prison Labor	125,600	125,600
Total	833,300	853,700

(Appropriations are made for the maintenance and operation of the State's Prison as above, *provided* all receipts for the sale of produce and the hire of prison labor and/or such other receipts as may result out of the operations of the State's Prison are covered into and become a part of the General Fund of the State. Included under (3) Custody is the sum of one hundred and thirty-two thousand five hundred dollars for each year of the biennium for transfer to Farming Operations and to cover the cost of produce of the farms used in

Application of
receipts.

the maintenance and support of prisoners. Transfers of produce of the farms or manufactured products as between State's Prison units are not to be considered as receipts of the State's Prison as such receipts are noted above.)

	1931-'32	1932-'33
13. (1) North Carolina Soldiers' Home	25,000	20,000
(2) Confederate Cemetery	500	500
14. Confederate Women's Home	13,500	13,500
15. Oxford Orphanage	30,000	30,000
16. Oxford Colored Orphanage	27,500	27,500
17. Efland Industrial School for Negro Girls	2,000	2,000

IX. PENSIONS

Pensions.

1. Confederate Veterans and Widows	905,940	737,648
2. Inmates Soldiers' Home	360	300
3. W. T. Reaves	900	900
4. I. C. Blair	600	600
5. Olivia B. Grimes	600	600

X. DEBT SERVICE

Debt service.

1. Interest on Bonds	2,127,573	2,074,948
2. Amortization of Debit Balance	1,000,000	1,000,000
3. Sinking Fund Contributions	267,320	267,320
4. Redemption of Bonds	100,000	150,000
5. Interest on Borrowings in Anticipation of Revenue	20,000	25,000

AGRICULTURE FUND

Agriculture fund.

SEC. 2. The appropriations out of the Agriculture Fund of the State for the maintenance of agricultural activities for the two fiscal years ending June thirtieth, one thousand nine hundred and thirty-two, and June thirtieth, one thousand nine hundred and thirty-three, respectively, are hereby made according to the following schedule:

Schedule of appropriation for agricultural activities.

XI. AGRICULTURE

Agriculture.

	1931-'32	1932-'33
1. Department of Agriculture	\$ 309,834	\$ 309,834
2. State Fair	10,000	10,000

	1931-'32	1932-'33
3. State College of Agriculture and Engineering:		
(1) Experiment Station	60,000	60,000
(2) Seed Improvement	5,000	5,000

(The appropriations made under Title One, for the Department of Agriculture are for the operations of the department. The appropriations made under Title Two to the State Fair are in addition to the receipts of the State Fair and may only be used to the extent that such receipts are insufficient for the operation of the Fair: *Provided* this money shall be disbursed under the supervision of the Board of Agriculture. The appropriations under Title Three (1) for experiment station are specifically for the purpose of carrying out the provisions of chapter one hundred forty-two of the Public Laws of one thousand nine hundred twenty-five, and will be available only after provision has been made for the work of the Department of Agriculture and in such reduced amounts as may be necessary under section two of the said chapter one hundred forty-two of the Public Laws of one thousand nine hundred twenty-five. The appropriations for seed improvement under Title Three (2) are specifically for seed improvement work under chapter three hundred twenty-five of the Public Laws of one thousand

For State Fair.

For experiment station.

For seed improvement.

nine hundred twenty-nine. The appropriations made under Title One to the Department of Agriculture may be increased under authorization of the Director of the Budget and as realized receipts of the Agriculture Fund may justify.)

HIGHWAY FUND

Highway fund.

SEC. 3. The appropriations out of the State Highway Fund for maintenance and construction of highways under the Highway Commission for the two fiscal years ending June thirtieth, one thousand nine hundred and thirty-two, and June thirtieth, one thousand nine hundred and thirty-three, respectively, are hereby made according to the following schedule:

XII. HIGHWAYS

Highways.

	1931-'32	1932-'33
<i>Highway Commission—</i>		
1. Administration	\$ 180,900	\$ 180,900
2. Motor Vehicle Bureau	384,800	374,800
3. Highway Patrol	131,450	131,450
4. Debt Service:		
(1) Interest on Bonds	4,820,174	4,644,932
(2) Sinking Fund Contributions	500,000	500,000
(3) Redemption of Bonds	2,700,000	3,250,000
(4) Interest on Borrowings in Anticipation of Revenue	40,000	40,000
5. Maintenance—State Highways ..	4,021,500	4,021,500
6. Maintenance and Construction County Highways	6,000,000	6,000,000
7. Construction State Highways	4,800,000	4,800,000

(The appropriations made under this section are to be budgeted under authorization of the Director of the Budget by the Highway Commission on or before June fifteenth, one thousand nine hundred thirty-one. Transfers or changes may be made from time to time from or to and between Titles Three, Five, Six, and Seven, and increases may be made from time

Transfers or
changes.

to time in the same titles, under authorization of the Director of the Budget: *Provided*, such transfers or changes and increases shall be within the restrictions placed by law on the respective titles, and that such increases shall not be in excess of the receipts and/or increment to the Highway Fund: *Provided further*, in the event the receipts and/or increment of the State Highway Fund shall be more than the appropriations herein made—such excess shall be budgeted by the State Highway Commission and expended by it either in the current or the next succeeding year—on account of Titles Five, Six, and/or seven. The appropriations under Title Two to the Motor Vehicle Bureau include Forty Thousand Dollars for each year of the biennium to be paid or transferred to the Department of Revenue for General Administration and Supervision of the Motor Vehicle Bureau by the Department of Revenue.)

For Motor
Vehicle Bureau.

Limitations upon
appropriations
for travel
expenses.

SEC. 4. The appropriations made for travel expense to the various departments, institutions, and agencies of the State are based on the budgets of the said departments, institutions, and agencies, and are for the ordinary field and occasional travel in connection with the work of the department, institution, or agency, and shall be so limited, unless it is specified in the budget of such department, institution, or agency that the same is for convention, conference, or out-of-State travel.

Automobile allow-
ance to State
employees limited
to 6¢ per mile.

SEC. 5. Allowances out of any of the appropriations made in this act by any and all of the State's institutions, departments, bureaus, and agencies to any of its employees for expenses on account of the use of such employees of their personal automobiles in the discharge of their official duties shall be limited to six cents per mile of travel.

SEC. 6. All expenses of every kind concerning bank examinations by the Banking Department shall be paid out of the fees collected under section 223 (f) of the Consolidated Statutes, Volume III.

Expenses of bank examinations payable out of fees collected.

SEC. 7. The cost of any and all audits made by the State Auditor of the books and accounts of the State Highway Commission under chapter two, section twenty-four, Public Laws of one thousand nine hundred twenty-one, which cost is hereby fixed at two thousand five hundred dollars (\$2,500) for each year of the biennium, shall be paid out of funds of the State Highway Commission. Such audit shall be made by the State Auditor by regular members of his auditing staff.

Allowance to State Auditor of \$2,500 for auditing books of State Highway Commission.

SEC. 8. All fire or other insurance and all official, fidelity and surety bonds for the several departments, institutions, and agencies shall be effected and placed by the Insurance Department and the cost of such insurance and bonds shall be paid by the department, institution, or agency involved upon bills rendered to and approved by the Commissioner of Insurance.

Fire insurance and premiums on bonds chargeable to unit ordering same.

SEC. 9. The appropriations made to the North Carolina School for the Deaf under Title VII-14 in section one of this act include provision for costs of clothing, transportation, etc., of indigent pupils, and the appropriations made to the State School for the Blind and the Deaf under Title VII-15 (1) of section one of this act include provision for the cost of clothing, transportation, etc., of indigent pupils. The institutions referred to shall be reimbursed for these items by the counties liable therefor under the provisions of the statute.

Application of appropriations to Schools for Deaf and Blind.

Reimbursement by counties liable therefor.

SEC. 10. Appropriations to the Confederate Veterans made under Title IX-1 of section one of this act shall be for each year of the biennium, divided into two parts, and apportioned as follows:

Pensions to Confederate Veterans.

(a) Four hundred and forty-six thousand three hundred forty dollars (\$446,340) for the first year of the biennium and three hundred and thirty-eight thousand nine hundred and forty-five dollars (\$338,945) for the second year of the biennium for pensions to Confederate soldiers.

To Confederate soldiers.

(b) Four hundred and fifty-nine thousand six hundred dollars (\$459,600) for the first year of the biennium and three hundred and ninety-eight thousand seven hundred dollars (\$398,700) for the second year of the biennium for pensions to widows of Confederate soldiers.

To widows.

The State Auditor shall apportion the amounts herein appropriated and apportioned among the Confederate soldiers and widows of Confederate soldiers listed on the pension roll according to their various classes on the fifteenth day of December and of June of each year of the biennium, and the

Apportionment by State Auditor of amounts appropriated.

Reversion of lapsed pensions.

Transfer of funds from first to second year.

Veterans themselves to receive preference in event fund is insufficient.

Transfer of funds to pay pensions.

Pensions of colored laborers and servants.

Pension warrants to be submitted to and approved by Governor.

Governor to certify same.

Appropriation for cooperative extension work.

Coöperation with counties.

amounts of all pension warrants returned unpaid because of the death of pensioner or pensioners before the said apportionment of the State Auditor is made, or because of any other reason there is no one entitled to receive the same, shall lapse and revert to the General Fund of the State and become applicable to other appropriations for the biennium: *Provided*, in the event the amount appropriated under sub-section (a) of this section for the second year of the biennium is not sufficient to pay the amounts specified to be paid to Confederate Veterans for that year, then and in that event any surplus remaining from the first year of the biennium may be used to supply the deficit: *Provided*, in the event the amount appropriated under sub-section (b) of this section for the second year of the biennium is not sufficient to pay the amounts specified to be paid to widows of Confederate soldiers for that year, then and in that event any surplus remaining from the first year of the biennium may be used to supply the deficit: *Provided*, such sums as may be necessary to pay either the pension to Veterans or widows during either year of the biennium may be transferred from either fund herein appropriated by the Director of the Budget upon written request of the State Auditor, and as may be needed to pay pensions to either the veterans or widows in full.

Colored laborers and servants now drawing pensions out of the fund appropriated to Confederate Veterans, as well as any others who may hereafter become entitled to such pensions, shall be paid out of the appropriations for pensions for Confederate soldiers.

SEC. 11. The State Auditor shall, thirty days before the date for the issuance of pension warrants to Confederate Veterans and widows, submit to the Governor a statement of the number, or if the Governor requires it, a full list of the pensioners, of each class entitled to share in the pension fund, together with a statement of the amount appropriated and available for payment of such pensions. The Governor shall, within twenty days, certify to the State Auditor and to the State Treasurer the amounts which shall be paid to pensioners in each class, and no pension warrants not in accord with the Governor's certification shall be issued by the State Auditor or paid by the State Treasurer.

SEC. 12. The appropriation for coöperative extension work provided for in Title VII-4 of this act is made to meet the State's share of the funds provided by the Smith-Lever Act of Congress and to further promote agricultural work. In co-operating with the counties in coöperative extension work the efforts of the counties to reduce expenses shall be recognized and given full weight and coöperation shall be continued with

all counties on a basis of reduced expenses for extension in line with reduced expenses of other county activities and to the end that the aggregate cost of personal service be reduced at least ten per cent.

SEC. 13. The appropriation made to the colored orphanage at Oxford under Title VIII-16 of section 1 of this act shall be available only if and when the expenditure of said appropriation shall be recommended by the trustees of said institution appointed by the Governor of the State, and the expenditure of such appropriation when expended shall be under the supervision of said trustees.

Appropriation to colored orphanage at Oxford to be approved by trustees.

SEC. 14. Gasoline and oil inspection shall be combined and shall be one organization in activities, accounting and reporting and as heretofore under the Department of Agriculture. All moneys received under article fourteen of chapter eighty-four of the Consolidated Statutes shall be paid into the State Treasury, as now provided by law, and kept as a distinct fund, to be styled "The Gasoline and Oil Inspection Fund," and the amounts remaining in such fund at June thirtieth and December thirty-first of each year shall be turned over to the General Fund by the State Treasurer.

Gasoline and oil inspection combined.

Application of fees for inspection.

SEC. 15. In addition to the appropriations made in sections one, two and three of this act, there is appropriated out of the General Fund the sum of three hundred twenty thousand dollars (\$320,000) to the State's Prison to take care of the deficit in the operation of that institution during the biennium nineteen hundred twenty-nine - nineteen hundred thirty-one (1929-1931).

Appropriation for State Prison deficit.

SEC. 16. The State Hospital at Raleigh is hereby authorized to reimburse Albert Anderson in the sum of one thousand three hundred dollars (\$1,300.00) and James Adams in the sum of one thousand three hundred dollars (\$1,300.00) or a total of two thousand six hundred dollars (\$2,600.00) for the expenses in certain prosecutions in the Superior Court of Wake County in one thousand nine hundred and twenty-eight and the Director of the Budget is authorized and directed to make such allotments as may be necessary to provide for the payment of these reimbursements out of the appropriation to the State Hospital at Raleigh for the fiscal year one thousand nine hundred and thirty - one thousand nine hundred and thirty-one (1930-1931) under chapter two hundred and eighty of the Public Laws of one thousand nine hundred and twenty-nine.

Appropriation for court expenses of State Hospital superintendent and employee.

Payment out of Hospital appropriation.

SEC. 17. Section seventeen of chapter two hundred and eighty of the Public Laws of one thousand nine hundred and twenty-nine is amended and sub-sections (a) and (b) thereof are hereby repealed. The appropriations made for pensions

Ch. 280, Public Laws 1929, amended.

Allocation of pensions to Confederate Veterans and widows.

for Confederate Veterans and widows under Title IX-1 of section one of chapter two hundred and eighty of the Public Laws of one thousand nine hundred and twenty-nine in the sums of one million, two hundred thousand dollars (\$1,200,000) for one thousand nine hundred and twenty-nine - one thousand nine hundred and thirty (1929-'30) and one million, thirty-five thousand dollars (\$1,035,000) for one thousand nine hundred and thirty - one thousand nine hundred and thirty-one (1931-'31) may be allocated to Veterans and to widows by the Director of the Budget on the request in writing of the State Auditor and as may be necessary to pay in full the rates to the several classes of Veterans and widows to be entered on June fifteenth, one thousand nine hundred and thirty-one, on rolls, as provided by law: *Provided*, pensions to Veterans be allowed in full before any allocation is made to widows.

Appropriation for Inland Waterway under 1931 Act.

SEC. 18. That there is appropriated the sum of fifty thousand dollars (\$50,000) under Senate Bill number five, to provide a right-of-way for the Inland Waterway, passed at the present session of the General Assembly, and in order to finance this appropriation the Governor and Council of State are hereby authorized and directed to consider the appropriation and the amount involved as an emergency, and the subject of an advance under the Emergency Loan Act, chapter forty-nine of the Public Laws of one thousand nine hundred and twenty-seven.

Executive Budget Act preserved.

SEC. 19. Except as herein otherwise provided the provisions of the Executive Budget Act shall remain in full force and effect.

Salaries and wages of all State employees cut 10%.

SEC. 20. That the total of all salaries, wages, fees or other compensation paid out of or under any of the appropriation made in sections one, two, and three of this Act to any and all officers, employees or agents of the State or any of its spending agencies, other than compensation paid to those officers whose election to office and compensation are subject to provisions of the Constitution and/or statutes, be and they are hereby reduced to amounts to be fixed by the Division of Personnel or other body upon which is conferred the duties and powers of fixing and regulating salaries, wages, fees or other compensation; that it is the intent of this section that the total expenditures for such salaries, wages, fees or other compensation shall be reduced in the aggregate for each spending agency by at least ten per cent of the amount of such salaries, wages, fees or other compensation paid, received or in effect on the first day of July, one thousand nine hundred thirty, and that such adjustments as may be necessary to make effective this reduction shall be made by the heads of the various

Constitutional salaries excepted.

Division of Personnel to make reduction.

departments, institutions or other agencies in accordance with and under the direction of the Division of Personnel or other body upon which is conferred the duties and powers of fixing and regulating salaries, wages, fees and other compensation: *Provided*, that in no event shall a greater percentage reduction be made in the salaries paid by the educational institutions for instructional services than is made in the salaries of public school teachers under the School Machinery Act.

Cuts in State educational institutions to be no more than those in salaries of teachers.

SEC. 21. That whenever the salary of any officer or employee of any county, city, town, or other municipality has been fixed by legislative enactment, the governing body of such county, city, town, or other municipality may reduce such salary by an amount not to exceed ten per cent of the salary as so fixed: *Provided*, this section shall not apply to salaries of teachers or other officers in the public schools.

Power of municipalities to cut salaries 10% notwithstanding legislative enactments.

SEC. 21½. That of the appropriation of seven thousand thirty-five dollars (\$7,035.00) made to the Executive Counsel's office for each year of the biennium not more than five thousand dollars (\$5,000.00) per year shall be paid for the salary of the Executive Counsel and from and after July first, one thousand nine hundred thirty-one, the salary of said Executive Counsel is hereby fixed at said sum of five thousand dollars (\$5,000.00) per year.

Appropriation to Executive Counsel's office.

Salary of Executive Counsel.

SEC. 22. The provisions of sections twenty, twenty-one, and twenty-two of this act shall be in force and effect and shall apply during the biennium beginning July first, one thousand nine hundred thirty-one, and ending June thirtieth, one thousand nine hundred thirty-three.

Cuts of 10% effective July 1, 1931.

SEC. 22½. That the State Board of Health in coöperation with the counties in county public health work shall recognize the efforts of county authorities to reduce expenses and shall authorize and allow State aid to the counties on any reasonable basis in this respect. It is the intent of this section that the cost of public health work to the counties be reduced in a manner commensurate with the reductions in other county costs recognizing an aggregate reduction in the cost of personal service of at least ten per cent. That counties desiring part time health officers shall be entitled to and receive the same aid in proportion to the county expenses for county health work as counties having a whole time health officer.

State aid to county health activities.

10% reduction in costs.

SEC. 23. That if any section or provision of this act be declared unconstitutional or invalid by the courts the same shall not effect the validity of the act as a whole or any part other than the part so decided to be unconstitutional or invalid.

Constitutional parts of Act upheld.

SEC. 24. This act shall be in force and effect after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 430

AN ACT TO MAKE EFFECTIVE THE CONSTITUTIONAL PROVISION FOR STATE MAINTENANCE OF THE SIX MONTHS SCHOOL TERM.

The General Assembly of North Carolina do enact:

Apportionment of annual appropriation of \$16,500,000 for six months school term.

SECTION 1. That the appropriation made under title five (2) of section one of "An Act to make appropriations for the maintenance of the State's institutions, the various departments, bureaus, and agencies of the State government" of the sum of sixteen and one-half million (\$16,500,000.00) dollars, for a six months school fund for the year ending June thirtieth, one thousand nine hundred and thirty-two, and the sum of sixteen and one-half million (\$16,500,000.00) dollars, for a six months school fund for the year ending June thirtieth, one thousand nine hundred and thirty-three, shall be apportioned among the several counties of the State as hereinafter provided. That the appropriation of one hundred and fifty thousand (\$150,000.00) dollars carried in the Appropriation Act of one thousand nine hundred and thirty-one, where referred to, shall be used by the State Board of Equalization as an emergency fund for the salaries of emergency teachers, and allocated to such schools as the said Board of Equalization may determine, and for such other emergencies as may arise, and are not included in the budget of the various counties.

Emergency fund of \$150,000.

Powers and duties of State Board of Equalization.

SEC. 2. That the powers and the duties of the State Board of Equalization except in so far as the same may be added to by the provisions of this act, shall continue and remain the same as prescribed in chapter two hundred and fifty-six of the Public Laws of one thousand nine hundred and twenty-seven and in chapter two hundred and forty-five of the Public Laws of one thousand nine hundred and twenty-nine; and the cost and expenditures by the Board of Equalization shall be deducted from any appropriation made for the operation of the six months school term under the provisions of this act and of House Bill number seven hundred and ten for the operation of the extended term.

Expenditures of Board.

Board to approve each county and city school budget.

SEC. 3. It shall be the further duty of the State Board of Equalization to approve each county and city budget by objects and items, which approval shall be considered the maximum to be received from the State. Copies of the current expense budget thus approved by the State Board of Equalization for each county and city shall be filed with the State Auditor, the Budget Commission, and the State Superintendent of Public Instruction, and the Board of Education

Distribution of copies of budgets.

of each county and the Board of Trustees of each special charter (district) shall be furnished with a copy of its approved budget.

SEC. 4. That it shall be the duty of the State Superintendent of Public Instruction to enforce the rules and regulations of the State Board of Equalization with respect to the operation of the approved budget.

Enforcement of school budgets by State Superintendent of Public Instruction.

SEC. 5. That it shall be the duty of the County Board of Education in each and every county to originate the school budget for the operation of the six months school term in each and every county of the State, and said budget shall consist of three parts:

County boards of education to originate school budgets.

a. A current expense budget for the operation of the six months school term; which shall not be effective until approved by the State Board of Equalization.

Divisions.

Current operation expense.

b. A capital outlay, a county-wide extended term, a current year and a debt service budget in the same manner and in the same detail as now provided by law, which shall not be effective until approved by the Board of County Commissioners: *Provided*, the Board of County Commissioners shall be required to furnish sufficient funds to meet the debt service obligation as required by section one hundred seventy-nine, chapter one hundred thirty-six Public Laws of one thousand nine hundred and twenty-three, and all amendments thereto.

Outlay, extended term, and debt service.

c. The extended term budget, which shall not be effective until approved by the Board of County Commissioners, and by the State Board of Equalization in districts receiving State aid for the extended term.

Extended term budget.

That it shall be the further duty of the County Board of Education in each and every county in the preparation of the current expense budget to list the actual expenditures for the next preceding three years in each object and item of current expense as provided in section one, chapter two hundred thirty-nine, Public Laws of one thousand nine hundred and twenty-seven, on forms furnished by the State Superintendent of Public Instruction, and to place opposite each object and item of actual expenditures the estimate of the necessary amount to operate the six months school term in each respective county for the current year. The county Board of Education shall also calculate for each of the three years the per capita cost in each object and item of expense, and also the estimated per capita cost of the proposed budget for the current year.

Listing of actual expenditures for next preceding 3 years.

Divided into objects.

Calculation of per capita cost.

County boards to prepare operating budget within limits of budget approved by State Board of Equalization.

Special charter budgets included. Checking by State Superintendent.

Excesses to be reported.

November budget to be checked by State Superintendent in accordance with State Salary schedule.

Certification of total costs to State Board.

County boards to certify to State Board by May 20 of school organization, enrollment and average daily attendance.

Additional information may be required.

That it shall be the further duty of the County Board of Education, upon the receipt of the approved budget from the State Board of Equalization, to prepare an operating budget within the limits of the budget approved by the State Board of Equalization and within the limits of the budget approved by the Board of County Commissioners in each and every county, and include therein an operating budget from each special charter district in said county on blanks furnished by the State Superintendent of Public Instruction, and file the same with the State Superintendent of Public Instruction before the opening of the school in each and every year. It shall be the duty of the State Superintendent of Public Instruction to check these budgets to ascertain whether or not the operating budget is within the limits of the budget approved by the State Board of Equalization and the Board of County Commissioners, and it shall be his duty to report any excesses in the proposed expenditures of the operating budget over the State budget to the State Board of Equalization for such action as it may deem wise.

SEC. 6. For the purpose of establishing a basis for the apportionment of the six months school fund among the several counties in any one year, the State Superintendent of Public Instruction shall check the November budget for the next preceding year for each and every county in accordance with the State salary schedule provided herein for teachers, principals, and superintendents, and for the number of such persons actually employed, not in excess, however, of the number allowed under the provisions of this act, and shall determine therefrom and certify to the State Board of Equalization, not later than the fifteenth day of May in each year, the total costs so calculated for the six months school term for each and every county, together with the number of elementary teachers and high school teachers, principals, and superintendents employed in accordance with the provisions of this act, separately by races, and for special charter and rural schools.

On or before the twentieth day of May in each year the county board of education in each and every county shall present to the State Board of Equalization a certified statement showing the organization of the several schools in the county, together with the enrollment and average daily attendance in each district, for the six months school term in the school year in which the certification is made, together with a copy of the proposed budget for the next succeeding year, and showing such other facts as the State Board of Equalization may require. The State Board of Equalization may also require, as additional information about the organization

of the county, a map on which shall be shown the location of all the schools, for each race separately, together with the principal roads, streams, and other natural barriers, and such other information as the said board may deem necessary.

Maps

On the basis of the salary costs as certified by the State Superintendent of Public Instruction, and on the basis of the proposed budget, organization statement, map, and other information as certified by the county board of education, the State Board of Equalization shall then determine for each and every county, by schools and races, the number of elementary and high school teachers to be included in the State budget: *Provided*, that the number of teachers in the rural schools for either race, when calculated on the basis of the daily average attendance for the six months term for the next preceding year, shall not be in excess of one teacher for thirty-two pupils in average daily attendance in the elementary schools and one teacher for twenty-seven pupils in average daily attendance in the high schools: *Provided further*, that the State Board of Equalization may allow one or more additional teachers in any county when, in the opinion of said board, the county, on account of natural barriers or on account of the condition of the roads, or on account of other valid reasons, has not been able to complete its reorganization. When the number of teachers to be included in the State budget is smaller than the number that would be allowed under the provisions of section ten and eleven of this act, the State Board of Equalization shall designate the schools in which teachers are disallowed for State support. The State Board of Equalization may refuse to include in the State budget all or a part of the teachers in any school or schools which may be operated in close proximity to another school of the same type and class, when in the opinion of said board such school could be operated more economically and efficiently if consolidated in whole or in part; but in all such cases said board shall designate the school or schools from which teachers are disallowed.

State Board on basis of such reports determines number of teachers to be included in State budget.

Number of rural school elementary teachers determined on basis of one for each 32 pupils; one high school teacher for each 27 pupils.

Allowance of extra teachers in certain cases.

Refusal of State support in certain cases.

Determination by State Superintendent of total salary cost.

Upon receipt of notice from the State Board of Equalization of the total number of teachers, by races and for rural and city schools separately, the State Superintendent of Public Instruction shall then determine therefrom the total salary cost in each and every county for teachers, principals, and superintendents to be included in the State budget for the next succeeding fiscal year for the six months school term.

The State Superintendent of Public Instruction shall check the November budget for the last preceding year, and shall ascertain the amount allowed in the budget in each and every county for the transportation of pupils during the six months

Checking transportation costs.

school term, and shall ascertain for each county the average number of pupils transported daily for one and one-half miles or more, and the amount expended in each county per pupil transported daily.

The State Budget shall then be determined by the State Board of Equalization for each county and special charter district by ascertaining the sum of the following objects of expenditure according to and within the limits fixed by this act, and within the meaning of the rules and regulations promulgated by the State Board of Equalization.

State budget
computed
according to sum
of following
objects:

1. General control.

1. The Object of General Control.

Salary of county
superintendent.

a. The salary of the County Superintendent as fixed in section eight of this act.

Travel allowance.

b. Travel allowances of the County Superintendents according to rules provided by the State Board of Equalization.

Clerical help.

c. Clerical help in the office of the County Board of Education according to standards prepared by the State Board of Equalization.

Office expenses.

d. Office expenses of the County Board of Education according to standards fixed by the State Board of Equalization.

Compensation of
travel allowance
of county board
of education.

e. Per diem and travel allowance of the County Board of Education as provided by section five thousand four hundred and twenty of the Consolidated Statutes.

Public welfare.

f. Public welfare as now provided in law, and as set forth in this act.

Attorney's fees
and elections.

g. Attorney's fees and elections.

2. Instructional
service.

2. Object of Instructional Service.

Elementary
instruction.

a. The cost of instruction of elementary children, white and colored separately, as determined in sections ten and twelve of this act.

High school
instruction.

b. The cost of instruction of high school children, white and colored separately, as determined in sections eleven and twelve of this act.

Principals.

c. The cost of principals, white and colored separately, as determined in section nine of this act.

Supplies.

d. Instructional supplies in quantity and amount to be determined by the State Board of Equalization, but not less than seven dollars and fifty cents nor more than fifteen dollars per teacher.

Rural supervision.

e. Rural supervision, white and colored separately, according to rules provided by the State Board of Equalization.

Vocational
teachers.

f. Teachers of agriculture, of George-Reed home economics, and of trade and industries, in accordance with the provisions of the Federal Act.

g. Such other items of instructional service as may be found necessary for efficient operation of the schools, according to rules provided by the State Board of Equalization. Other items.

3. The Object of Operation of the Plant.

3. Plant operation.

a. Janitors and other employees, white and colored separately, based upon the size and type of the school and the duties to be performed. The State Board of Equalization shall have the power to make different arrangements with different counties in accordance with the approved plans of duties as submitted by the several county boards of education. Employees.

b. Fuel for white and colored schools separately, in quantities and amount sufficient to pay water, light and power bills for white and colored schools separately. Fuel.

c. Janitorial supplies, white and colored separately, in sufficient quantities to keep the building in proper sanitary condition, specify quantity and amount. Supplies.

d. Such other items as may be found necessary for the efficient operation of the plant, according to rules provided by the State Board of Equalization. Other items.

4. The Object of Maintenance of the Plant.

4. Plant maintenance.

a. To be paid for by the local unit out of the funds mentioned in section seven of this act in so far as the same be sufficient, and if there is a deficiency, such deficiency shall be paid out of the State funds if available. Paid for by local unit.

5. Fixed Charges.

5. Fixed charges.

a. To be paid for by the local unit out of funds mentioned in section seven of this act in so far as the same be sufficient, and if there is a deficiency, such deficiency shall be paid out of State funds if available. Paid for by local unit.

6. Object of Auxiliary Agencies.

6. Auxiliary agencies.

a. The State Board of Equalization shall allow in the transportation budget an amount deemed sufficient and necessary to provide for the proper transportation of pupils in the most economical and businesslike manner. The basis of calculation shall be eight dollars (\$8.00) per pupil in average daily haul for one and one-half miles or more for the six months school term, *provided* that such an amount does not exceed the actual cost for the next preceding year. It shall be the further duty of the State Board of Equalization to study the conditions peculiar to each county, such as the length of haul, conditions of the highways, density of population, and the topography of the country, and to determine therefrom whether the actual need in such county exceeds eight dollars (\$8.00) per pupil in average daily haul. Said Transportation costs.

Maximum.

Greater allowance in certain cases.

board shall then, upon proper showing, increase the amount beyond eight dollars (\$8.00) per pupil in average daily haul, but not in an amount in excess of the actual necessary expenditure.

Library service.

b. An amount sufficient to replace library books, white and colored separately, and to provide library service in accordance with the rules and regulations to be provided by the State Board of Equalization.

Health activities.

c. Health activities for work now provided jointly by the county and the State Board of Health, in an amount not to exceed ten cents per child.

Interest on temporary loans.

d. Interest on temporary loans in an amount sufficient to enable the State Treasurer to provide the necessary funds when and as needed.

Additional allotments to counties.

In order that the State budget may be sufficient to provide for the necessary operating costs of the current school year on an economical basis, the State Board of Equalization shall have authority, under such rules and regulations as it shall promulgate, to make additional allotments to the several counties, and may include the same in the State budget not, however, in any event to exceed in any one county five per cent of the State budget for said county; and all said allotments shall be subject to full compliance with the conditions thereof, and no money shall be paid out until it shall have been ascertained that all conditions have been met, and then only upon the specific appropriation of said boards. These conditional allotments shall be limited to the following items:

Not to exceed 5% of State budget.

Limited to following items:

Better teachers.

a. An amount to be used for the employment of better teachers in counties in which the average training of the teaching personnel is below the average training in the State.

Additional teachers.

b. An amount estimated to be necessary for the employment of additional teachers due to increased attendance.

Transportation and instructional costs.

c. An amount estimated to be necessary to make the adjustments between transportation costs and instructional costs in new and large consolidations.

Rural supervision.

d. An amount for rural supervision for white and colored, not however to exceed one-half the total cost in any county, and provided for under such rules and regulations as the State Board of Equalization may promulgate.

Additional allotments made on reimbursement basis.

The additional allotments authorized herein, except such as may be included in the State budget, when and if made, shall be on the reimbursement basis and shall be paid only upon satisfactory evidence that all conditions relating to said allotments shall have been fully complied with in all particulars.

The State budget, as determined herein for each and every county, shall constitute the cost basis for the apportionment of the six months school funds and the several counties of the State, and shall be considered the State standard of cost for educational facilities.

State budget is cost basis for six months term.

SEC. 7. The amount due any county from the State six months school fund shall be the amount estimated by the State Board of Equalization, under the provisions of this act, to be necessary, according to State standards, for the efficient and economical operation of the six months school term, for the following objects of expenditure: (1) general control (2) instructional service (3) operation of the plant (4) auxiliary agencies. The objects of expenditure designated as (1) maintenance of the plant (2) fixed charges, shall be supplied, as far as possible out of the funds required by law to be placed to the credit of the public school fund of the county and derived from fines, forfeitures, penalties, dog taxes and from all other sources except State funds, contributions and ad valorem taxes. When the estimated amount of these funds, based upon the average amount received from these sources for the next preceding three years, is deemed insufficient, the State Board of Equalization shall have authority to allocate the necessary amounts out of the State six months school fund.

State support for objects enumerated.

Fixed charges.

Additional allocations.

SEC. 8. That the salary schedule hereinafter fixed in this section shall be in lieu of the salary schedule for county superintendents heretofore adopted by the State Board of Education and now in force, and shall not be subject to such adjustments as may be necessary under the provisions of section twelve (12) of this act. In all counties with a population of twelve thousand (12,000) or under, census of one thousand nine hundred thirty, an amount not to exceed two thousand dollars (\$2,000); in all counties with a population of twelve thousand (12,000) and not exceeding twenty-five thousand (25,000) an amount not to exceed twenty-five hundred dollars (\$2500); in all counties with a population of twenty-five thousand (25,000) and not exceeding forty thousand (40,000), an amount not to exceed three thousand dollars (\$3,000); in all counties above forty thousand (40,000) and not exceeding seventy-five thousand (75,000), an amount not to exceed three thousand five hundred dollars (\$3,500); and in all counties with a population of seventy-five thousand (75,000) or more, an amount not to exceed four thousand dollars (\$4,000).

New salary schedule for county superintendents governed by population.

Up to 12,000 inhabitants, \$2,000.

12,000 to 25,000, \$2,500.

25,000 to 40,000, \$3,000.

40,000 to 75,000, \$3,500.

Over 75,000, \$4,000.

In schools under 50 teachers, principal must be teacher.

Superintending principal in schools over 50 teachers.

One principal or supervisor for each 40 teachers over first 50.

Number of principals basis for school cost.

Instructional cost determined on number of teachers allowed.

One elementary teacher for each 35 pupils.

35 to 45 pupils, two teachers.

One teacher may receive additional 10%.

45 pupils, two teachers.

SEC. 9. That in all schools with fewer than fifty teachers allowed under the provisions of sections ten and eleven of this act, the principal shall be included in the number of teachers allowed, and at the salary fixed in section twelve of this act. In schools with fifty or more teachers, one whole-time superintending principal is allowed at the salary fixed by section twelve of this act for the group of thirty to forty-nine teachers, and for each forty teachers in addition to the first fifty one additional whole-time principal or supervisor shall be allowed, when and if actually employed, at the salary of the class of fifteen to nineteen teachers as fixed in section twelve hereof: *Provided*, that said principal or supervisor shall have not less than forty teachers under his supervision: *Provided further*, that an additional teacher with salary in accordance with the State salary schedule may be allowed in lieu of the above principal or supervisor.

The number of principals allowed under the State salary schedule as now in force, except as herein amended, shall continue to be the basis for the calculation of the cost of the schools in any county or city, and at the salaries fixed in section twelve hereof.

SEC. 10. In the preparation of the May budget, the county board of education in each and every county is hereby authorized to estimate the necessary instructional cost for the elementary schools on the basis of the number of teachers to be allowed in each properly constituted district for elementary children as follows: (1) the salary cost for one teacher in the elementary grades in each district in which, during the next preceding year, the average number of elementary school pupils attending such district was not more than thirty-five: *Provided*, that the salary cost estimate in any district in which the average daily attendance was twenty-two or less shall not exceed seventy-five per cent of the salary schedule; (2) the salary cost for either one or two teachers, in the discretion of the county board of education, in each elementary school district in which, during the next preceding year, the average number of pupils attending said school daily was in excess of thirty-five but less than forty-five: *Provided*, that the county board of education may, when only one well trained teacher is employed in such schools, estimate the salary cost at a ten per cent advance over the State salary schedule; and *provided further*, that the county board of education shall, where two teachers are employed in such schools, estimate the salary cost of such teachers at a cost of fifteen per cent below the State salary schedule; (3) the salary cost for two teachers in any district in which the

average number of elementary pupils attending daily for the next preceding year was forty-five; (4) the salary cost for three teachers in any district in which the average number of elementary pupils in daily attendance was seventy-five; (5) the salary cost for four teachers in any district in which the average daily attendance was one hundred ten; (6) the salary cost for five teachers in any district in which the average daily attendance was one hundred forty-five; (7) the salary cost for six teachers in any district in which the average daily attendance was one hundred eighty; (8) and in like manner thereafter additional salary costs at a rate not to exceed the salary cost of one additional teacher for each additional thirty-six elementary pupils in average daily attendance for the next preceding year. And the foregoing shall be deemed a proper organization with respect to the number of teachers and salary costs: *Provided*, that the State Board of Equalization shall have authority, in approving the State budget, to require an average daily attendance ten greater in each bracket for an additional teacher than the number specified in this section, when, in its opinion a more equitable division of State Funds can be made thereby.

In any school in which in any one year, the prevalence of an epidemic of contagious diseases greatly reduced the expected attendance, the county board of education may request one or more teachers in addition to the number allowed on the basis of attendance for the next preceding year, but the final determination shall rest with the State Board of Equalization: *Provided*, that at the opening of the schools, the county board of education may have authority to transfer either pupils or teachers, or both from one school to another, if by so doing the schools may be operated in a more economical manner.

SEC. 11. In the preparation of the May budget, the county board of education in each and every county shall estimate the necessary instructional costs for the high schools on the basis of the number of teachers to be allowed in each properly constituted high school district as follows: The salary cost for one teacher in the high school grades in each properly constituted high school district for the ensuing year wherever the number of high school pupils in average daily attendance for the next preceding year was twenty-five; the salary cost for two teachers in any district in which the average daily attendance of high school pupils was thirty-eight; the salary cost for three teachers in any district in which the average attendance of high school pupils was

75 pupils, three teachers.

110 pupils, four teachers.

145 pupils, five teachers.

180 pupils, six teachers.

One additional teacher for each 36 pupils.

State Board may add pupil ratios.

Additional teachers in districts where attendance has been cut down by disease.

Transfer of pupils.

Computation of high school instructional cost.

25 pupils, one teacher.

38 pupils, two teachers.

50 pupils, three teachers.

80 pupils, four teachers.

One teacher for each 31 pupils above 80.

Requesting additional teachers in newly consolidated districts.

Salary schedule for teachers.

Increments not allowed.

Supervision by State Board.

Reduction of teachers' salaries not to exceed 10%.

Other economies must be effected first.

Reductions must be uniform.

Number of days teaching required.

fifty; the salary cost for four teachers in any district in which the average daily attendance of high school pupils was eighty; and in like manner thereafter additional salary costs may be estimated at a rate not to exceed the salary cost of one additional teacher for each additional thirty-one high school pupils in average daily attendance. And the foregoing shall be deemed a proper organization with respect to the number of teachers and salary costs.

For recently consolidated districts or for new consolidations, the county board of education may request one or more teachers in addition to the number allowed on the basis of the attendance for the next preceding year, but the final determination shall rest with the State Board of Equalization.

SEC. 12. The salaries paid all teachers, principals, supervisors and superintendents, except as otherwise provided in this act, shall be in accordance with the uniform graduated schedule which has been adopted by the State Board of Education and which is now in force: *Provided*, increments accruing for the years 1931-32—32-33 shall not be allowed: *Provided*, that the State Board of Equalization is authorized to adopt and prescribe the schedule or maximum of all salaries, including those in the uniform graduated salary schedule, and other expenses including materials and supplies which may be paid or incurred for the operation of the six months school term in any county or district in order that in no event shall the salary and expense schedule exceed the appropriation made for this purpose: *Provided further*, that no reduction shall be made in the salaries of teachers, principals, supervisors and superintendents in an amount greater than ten per cent of the present salary schedule except as otherwise specifically set forth in this act: *Provided further*, that no reduction shall be made in the salaries of those named above until all other possible economies shall have been effected by the State Board of Equalization in the adoption of any rule and regulation relating to the economies in school administration: *Provided further*, that any reduction in salaries made under the authority of this section shall be upon a uniform percentage basis, and shall be in force only until July first, one thousand nine hundred thirty-three; and *provided further*, that all public school teachers, employed for a term of six months shall be required to teach one hundred and twenty days, exclusive of holidays, and all teachers employed for a term of eight months shall be required to teach one hundred and sixty days, and all of said teachers shall be paid for their services on this basis.

SEC. 12½. No teacher or principal shall be required to attend summer school during the years 1931-32-33 and the certificate of such teachers as may have been required to attend such school shall not lapse but shall remain in full force and effect.

Summer school requirements postponed.

SEC. 13. That the board of trustees in each special charter school shall prepare a May Budget on the same forms and in the same detail as required by the county board of education and submit said budget to the county board of education. Such special charter budget shall then be submitted to the State Board of Equalization, together with the recommendation or approval of the county board of education. Thereupon the State Board of Equalization shall approve a budget for each special charter school district in the same way and manner as is herein provided for the approval of the State budget for the county schools, subject to all the limitation and economies provided in this act. The State budget for each special charter district shall be added to the State budget for the rural schools in the county in which said special charter district is located, and the total sum of all such budgets in any county shall be in the State budget for that county.

County boards to approve budgets of special charter districts.

Approval by State Board of Equalization.

Special charter school budgets added to those of rural schools.

SEC. 14. Whenever the same shall be approved by the board of education of the county and by the State Superintendent of Public Instruction and State Board of Equalization, it shall be lawful for the superintendent of public schools in any small county, in addition to his duties as superintendent of public schools, to serve as superintendent or principal of one or more high schools, of said county, and the sum not exceeding five hundred dollars (\$500.00) may be added to his salary, and shall be included in the May budget approved by the State; and it shall be lawful for any county superintendent to act as superintendent of any city school or specially chartered school district, if, and when, approved by the State Superintendent of Public Instruction, at such salary and in such proportion as may be agreed upon by the county board of education and the board of trustees or governing authorities of such city school or specially chartered district; but any additional salary or expense thereby incurred shall be borne and paid by such city school or specially chartered district: *Provided further*, that a county superintendent may serve as welfare officer and have such additional compensation as may be agreed upon by the board of education and the county commissioners of said county, subject to the approval of the State Board of Equalization: *Provided*, that said superintendent

County superintendent may serve as high school principal at salary increase of \$500.

May also act as city superintendent.

May also serve as welfare officers.

Travel expense
allowed at 6¢
per mile.

Counties limited
in *ad valorem*
school operation
tax to 15¢.

Allowed to
supplement
certain school
objects.

Special charter
districts may also
supplement certain
school objects.

Taxes for extended
term may be
levied.

Request for
increase.

County commis-
sioners to approve.

Commissioners
limited in tax
levies.

shall be reimbursed for the actual necessary traveling expenses incurred in the discharge of his duty as welfare officer, as the board of county commissioners may determine, not to exceed, however, six (6) cents per mile.

SEC. 15. That no county shall levy an *ad valorem* tax for the operation of the current expense budget for schools operated according to the State standards herein set out except as provided in the Revenue Act House Bill one hundred and two, one thousand nine hundred and thirty-one. *Provided*, that the County Board of Education, with the approval of the Board of County Commissioners, and the State Board of Equalization, in order to operate the schools of higher standard than those provided for by State support, may supplement any object or item of school expenditure specified in the budget. In addition thereto, the County Board of Education with the approval of the Board of County Commissioners and the State Board of Equalization shall have authority to approve a district budget in the same way and manner.

The board of trustees in a special charter school, by and with the approval of the tax-levying authorities in said district, and of the State Board of Equalization may supplement in its district budget any item or object of expenditure listed in the State budget or provide for additional programs and activities not therein mentioned, when and if such activities are closely allied with school work: *Provided further*, that nothing in this act shall prevent any county, district or city from levying taxes as heretofore for the operation of the extended term, subject, however, to the approval of the State Board of Equalization.

The request for funds to operate schools, either county, district or special charter on a higher standard than that provided for by State support shall be in the form of a supplement to the May budget and shall be filed with the Board of County Commissioners not later than the fifteenth day of June upon forms provided by the State Superintendent of Public Instruction. The Board of County Commissioners may approve or disapprove this supplemental budget in whole or in part. In the event of approval the same shall be shown in detail upon the minutes of the Board of County Commissioners and they shall make a special levy therefor, and the tax receipt shall show upon the face thereof the purpose of said levy. *Provided*, that this section shall not be construed as conferring additional powers to levy taxes on county boards of commissioners, but as a limitation on existing powers to levy taxes for the purposes mentioned in this act and contained in other public laws, public-local laws, or private laws.

SEC. 16. The payment of the State Fund to the counties and to special charter districts may be made in monthly installments, at such time and in such amounts as may be practical to meet the needs and necessities of the six months school term in the various counties and districts: *Provided*, that prior to the payment of any monthly installment it shall be the duty of the County Board of Education to file with the State Superintendent of Public Instruction a certified statement of all salaries, together with all other obligations, that may be due and payable, said statement to be filed on or before the fifteenth day of each month next preceding the maturity of the obligations.

Payment of State Fund in monthly installments.

Certified statement of salaries to be filed.

When it shall appear to the State Superintendent of Public Instruction from said certified statement that any sums are due and payable under the provisions of this act, and said demands are approved by him he shall draw his requisition on the State Auditor for any monthly installment, from the funds allocated for the purposes approved by the State Board of Equalization.

Requisition for payment of State Fund.

SEC. 16½. That section one hundred ninety-nine, chapter one hundred thirty-six, Public Laws of one thousand nine hundred twenty-three, as amended, shall be repealed, and the following inserted in lieu thereof:

Ch. 136, Public Laws 1923, amended.

County treasurer to give two bonds. The county treasurer shall give two bonds: one, for the protection of State school funds forwarded to him for disbursement and one, for the protection of county and district school funds which may come into his possession by authority of law, as hereinafter provided.

County treasurer to give two bonds.

a. Bond for the protection of State school funds. Before any money, appropriated by the State for the support of the six months school term or the support of the extended term, shall be forwarded to any county, the county treasurer in said county shall execute a justified bond with security in an amount to be fixed by the State Board of Equalization, which amount in no case shall be less than any monthly installment to be forwarded to said county. The State Board of Equalization shall notify the Budget Bureau, the State Auditor, the State Treasurer, and the State Superintendent of Public Instruction of the amount of bonds so determined for each and every county, and the county board of education in each county of the amount determined for their county. It shall be the duty of the Director of the Local Government Commission to approve or disapprove the character and the competence of the bond so furnished by the county treasurer in each county, and to certify his findings to the State Board of Equalization, to the Budget Bureau, to the State Auditor,

One bond for protection of State school funds.

Amount of.

Approval by Director of Local Government.

Unlawful to distribute State funds till bond is approved.	<p>to the State Treasurer, to the State Superintendent of Public Instruction, and to the county board of education in each county as to his findings relative to the character and competence of the bond for their county. It shall be unlawful to send any money appropriated by the State for the support of the six months school term or for the support of the extended term in any county, to the county treasurer thereof until the provisions of this act shall have been complied with so far as said county may be affected thereby. This bond shall constitute the county treasurer's liability to the State for the faithful preservation and disbursement of State funds appropriated for the support of the public schools in said county, and the cost of any surety bond, authorized by this act and approved by the State Board of Equalization, shall be paid out of the six months school fund or out of the tax reduction fund, allocated to said county, or out of both funds, as the State Board of Equalization may determine. In case any monthly installments requested by the county exceeds the amount of the bond as herein provided for, said installment shall be sent in two parts, no one of which shall be greater than said bond, and the second part of said installment shall not be forwarded until the first part shall have been disbursed.</p>
Payment of premium.	
Another bond for protection of county and district funds.	<p>b. Bond for the protection of county and district school funds. Before entering upon the duties of his office, the county treasurer shall execute a justified bond with security for all public school moneys which may come into his possession, other than State school funds, in an amount to be fixed by the board of county commissioners, and the character and competence of said bond shall be approved by the Director of the Local Government Commission in the same way and manner as bonds for the protection of other county moneys are approved, which amount shall be sufficient at all times to safeguard the school moneys in the hands of the county treasurer. The county treasurer's bond shall be conditioned upon the faithful performance of his duties as treasurer of the county school fund, and for the payment to his successor in office of any balance of school moneys that may be in his hands unexpended. This bond shall be a departure bond and shall not include liability for funds other than county school funds, and shall be approved by the board of county commissioners and the Director of the Local Government Commission as provided herein.</p>
Approval by Director of Local Government.	
Condition of.	
1923 law again amended.	<p>SEC. 17. That section fifty-eight and section one hundred ninety-seven, chapter one hundred thirty-six, Public Laws of</p>

one thousand nine hundred twenty-three, as amended, be repealed and the following inserted in lieu thereof:

How school funds shall be disbursed. School funds under the control of the county board of education as referred to in this section are classified into three groups:

(1) Six months term school fund. Fund appropriated and expended for the constitutional six months school term. The county treasurer shall pay out said funds only on warrants signed by the chairman and secretary of the county board of education, and countersigned by such officer as the county government laws may require.

Method of distribution of school funds.

Warrants drawn for six months term.

(2) County-wide extended term school fund. Funds appropriated and expended for the county-wide school term above the constitutional six months term. The county treasurer shall pay out of said funds only on warrants signed by the chairman and secretary of the County Board of Education and countersigned by such officers as the county government laws may require.

Warrants for extended term.

(3) Local district funds. Local taxes and other funds belonging to specific districts. The county treasurer shall pay out said funds only on warrants signed by the Chairman and Secretary of the County Board of Education, and countersigned by such officer as the county government laws may require. The County Board of Education shall issue no warrants chargeable against local district funds except in accordance with the adopted district fund budget, which budget shall have been sworn to by the Chairman and Secretary of the local district committee, and approved by the County Board of Education.

Warrants for local district funds.

Controlled by district budget.

All salary warrants for teachers and principals and other regular employees shall be issued only on the basis of written monthly certification, signed by the chairman and secretary of the local district school committee and filed with the County Board of Education, which certification shall specify the length of service rendered by each person and the amount due and payable therefor; and said certification shall further specify that part of the total amount to be charged to the constitutional six months term funds, that part of the total amount to be charged to extended term funds, and that part of the total amount to be charged to district funds, as defined herein: *Provided*, that the County Board of Education, in case of dispute as to any claim, may in regular or called session finally determine the validity of said claim and order settlement thereof in accordance with their findings. Each warrant drawn in payment of any claim, including salaries or for any other purpose, shall specify the fund to which the warrant

Salary warrants issued only on written certification.

Contents of certificate.

Settlement of disputed claims.

Warrants to specify fund drawn on.

is chargeable. If any part of any warrant drawn is chargeable against district funds, the amount charged to local district funds and the district to which said amount is charged shall be specified. In the payment of salary warrants referred to in this section, the County Board of Education may require the teacher's report at the end of each month to be properly attested by the chairman and secretary of the local committee before issuing salary warrant: *Provided*, that the final report of membership and attendance from any district, whether by a teacher, principal, or superintendent, shall be subscribed and sworn to before an officer authorized to administer oaths, by such teacher, principal, or superintendent making said report, before the last warrant for salary or salaries in said district may be issued: and *provided further*, that the county superintendent of schools shall be authorized and directed to attest such signature and oath without fee or charge when so requested: *Provided*, that nothing in this section shall prevent the county board of education from requiring that said warrants be signed by district officials, in addition to the county officials specified therein, if, in the opinion of said board, such procedure is desirable and practicable.

Certificate of membership and attendance.

To be verified.

District officials may be required to sign warrants.

Unlawful to use State funds for any other purpose than that directed.

SEC. 18. That it shall be unlawful for any county board of education or any board of trustees in a special charter district or for their agents to use any fund provided by the State for the operation of the six months school term for any other purpose, even temporarily, than for the purpose set out in the budget approved by the State. The budget approved by the State shall be the maximum amount to be received by any county or city from State funds for the operation of the six months term, and any county board of education or board of trustees in any city, or any agent thereof who shall contract for expenditures out of State Funds, or in any way obligate the State for payments, for any amount in excess of the budget approved by the State, shall be guilty of a misdemeanor, and upon conviction, shall be fined or imprisoned or both, within the discretion of the court. The records of receipts and expenditures for all State school funds forwarded to a county or city shall at all times be open to the inspection of the proper agents or representatives of the State. Any county board of education or board of trustees in a special charter district may request the State Board of Equalization for a transfer of funds as between objects or items of expenditure, and the State Board of Equalization shall have authority to authorize such transfer of funds within the limit of the State budget.

Expenditures above State budget made misdemeanor.

Records open to public inspection.

Transfer of funds on request.

SEC. 19. No person shall be employed as county superintendent of schools unless such person is a graduate of a four-year standard college and has had three years of successful teaching experience or its equivalent, within the ten years next preceding the date of employment, and holds a certificate from the State Board of Education showing those facts: *Provided*, that this section shall not apply to persons who now hold a county superintendent's certificate. It shall be the duty of the county boards of education to examine carefully into the business qualifications, executive ability, and administrative experience of any applicant about to be elected. The county superintendent shall also hold a health certificate as now required by section one hundred fifty-nine, Public Laws of one thousand nine hundred twenty-three.

Qualifications of county superintendent.

Health certificate.

SEC. 20. County Superintendents shall be elected by each County Board of Education and reported to the State Superintendent of Public Instruction, who shall certify the same to the State Board of Equalization, which board shall have the right to reject said election or to dismiss any County Superintendent in service for incompetence or failure to perform his duty, upon recommendation or complaint of the State Superintendent. In case of controversy between the State Superintendent and any County or City Superintendent, or between the State Superintendent and any county board, or between any County Superintendent and any county board, the matter in difference shall be submitted to and settled by the State Board of Equalization, whose ruling shall be final.

Election of county superintendents by county boards of education.

Settlement of disputes by State Board.

SEC. 21. It shall be within the discretion of the county board of education in any county to permit children residing in a district having not more than six months term to attend any school in the county, including those in special charter districts participating in State funds, as designated by the county board of education, for the full term of such school without the payment of any tuition: *Provided*, that sufficient space is available in the buildings of such school districts in which the children are transferred.

Transfer of children from one district to another permitted.

It shall be deemed unlawful for any county board of education in this State to provide for the operation of an elementary school in a district in which fewer than twenty-two pupils were in average daily attendance for the next preceding year, or to provide for high school instruction in a district in which the attendance of high school pupils for the next preceding year was less than fifty, unless and until every other plan for caring for such schools is regarded as unsatisfactory and has been ascertained by careful calculation to be more expensive; and the reasons and calculations for

No school may be operated in district where elementary attendance is less than 22 or high school attendance less than 50.

retention of such schools shall be made in such form as to enable the same to be open for the inspection of interested tax payers.

No commissions
out of State funds
allowed.

SEC. 22. No sheriff, tax collector, treasurer, fiscal agent, or other officer or agent of any county shall be allowed to receive any amount out of the fund received hereunder by way of commissions or allowance of any kind or nature.

Intent of Act.

SEC. 23. Each section of this act, and this act as a whole, shall be so construed as to provide for a fair and equitable distribution of the school fund to the end that the burden of support of the six months term may rest equitably upon all the counties of the State, and that the educational opportunities be the same, as near as may be in each county.

Budget allowance
for members of
county boards.

SEC. 24. The State Board of Equalization shall allow in the State budget for compensation for each member of the County Board of Education an amount not to exceed five dollars per diem and five cents a mile to and from the place of meeting. The State Board of Equalization may determine the maximum number of meetings to be held in any county. And no member of the board shall receive any compensation for any services rendered except the per diem provided in this section for attending meetings of the board and traveling expenses when attending meetings of the board, or such other traveling expenses as may be incurred while performing duties imposed upon any member by authority of the board: *Provided*, that per diem and travel for not exceeding five members shall be allowed in any one county.

Meetings.

County superin-
tendent to check
funds directed to
schools.

SEC. 25. It shall be the duty of the County Superintendent of Public Instruction to examine the records of the county to see that the proceeds from the poll taxes and dog taxes are correctly accounted for to the school fund each year, and to examine the records of the several courts of the county, including courts of justices of the peace, at least once every three months to see that all fines, forfeitures and penalties and any other special funds accruing to the county school fund are correctly and promptly accounted for to the school fund; and if the County Superintendent shall find that any such taxes or fines are not correctly and promptly accounted for to the school fund, it shall be his duty to make prompt report thereof to the State Board of Equalization and also to the Solicitor of the Superior Court holding the courts in the district: *Provided*, that in any county having a County Auditor, County Accountant, or County Manager, that the duties enjoined under the provisions of this section shall be performed by one of said officers; and if there are two or

Reports to State
Board.

more such officers in any county, then by one of such officers in the order named.

SEC. 26. It shall be the duty of the State Board of Equalization to provide all general control, instructional service, operation of plant, and auxiliary agencies, as hereinbefore specified, for the operation of the six months school term as provided for by the State.

General duties of State Board.

That it shall be the duty of the State Board of Equalization, and county boards of education, and boards of trustees in special charter districts to act through and with the approval of the State Purchasing Agency in the purchase of all materials and supplies to be used in all the schools of the State. This provision shall apply to all extended terms as well as to the six months term. The State Purchasing Agent and the Board of Equalization shall promulgate rules and regulations to carry out the provisions of this act.

School officers to cooperate with Director of Purchase and Contract with regard to school supplies.

SEC. 27. That the auditing of the records of the several boards of education in the several counties shall be done by the Local Government Advisory Commission in accordance with chapter two hundred and one of the Public Laws of one thousand nine hundred and twenty-nine, and the said State Board of Equalization is hereby authorized and directed to set apart so much of the fund appropriated under the provisions of this act or under the general appropriations bill, as may be necessary, for the purpose of making said audits.

Auditing of school records by Local Government Commission.

SEC. 28. Nothing in this act shall prevent a county from levying taxes to provide for the Debt Service Fund and the Capital Outlay Fund as now or hereinafter authorized by law.

Counties may levy taxes for debt service and capital outlay.

SEC. 29. The county board of education in each and every county of the State shall have ample authority to transfer pupils across the lines of all districts, if in their opinion, by so doing, better school facilities may be provided at the same or at a lower cost.

Transfer of pupils to other districts.

It shall be the duty of the county board of education in each and every county, and said boards are hereby authorized, empowered, and directed to perform said duties, to make a thorough and careful re-study of the total school situation in their respective counties, prior to the preparation of the November budget, to ascertain what modifications, if any, for the maintenance of the system of free public schools may be made so as to provide for a greater degree of economy and efficiency in the operation of the schools. Said boards of education shall have authority, upon the completion of said study, as between all districts participating in the tax reduction fund, to transfer children from one school to another, to reassign teachers to different schools, to redirect transporta-

County boards enjoined to study school systems and to work for greater economy.

Transfer of pupils and teachers to other schools.

Reallocation of
State funds to
other districts.

tion facilities, and to make such other changes in such manner and to such extent as will in their mature judgment provide for the more efficient operation of the public schools of said counties. In order to carry out this more economical and efficient reorganization, a part or the whole of any amount apportioned to any district from the tax reduction fund may, upon approval of the State Board of Equalization, be withdrawn and allotted to another district or districts. A statement showing such changes as are made shall be filed by the county superintendent as a part of the November budget: *Provided, however*, that no change shall be made that will cause an expenditure in excess of the approved May budget. Said changes shall be made in such a way as to remedy the over-crowded conditions and to distribute equally the teaching load among all the teachers in the county, as may be consistent with good school administration.

Compensation
insurance not
allowed out of
State funds.

SEC. 30. That no allowance shall be made for compensation insurance by any of the counties of the State as the same may affect the school fund.

Conflicting laws
repealed.

SEC. 31. All laws and clauses of laws in conflict with this act, to the extent of such conflict only, are hereby repealed. If any section, part, paragraph, sentence or clause of this act shall be declared unconstitutional or invalid the same shall not affect the validity of any of the remaining parts of this act.

Constitutional
parts of Act
upheld.

SEC. 32. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 431

AN ACT TO AMEND HOUSE BILL NUMBER ONE THOUSAND ONE HUNDRED EIGHTEEN RATIFIED APRIL TWENTY-FOURTH, ONE THOUSAND NINE HUNDRED THIRTY-ONE, BEING THE OMNIBUS JUSTICE OF THE PEACE BILL, ADDING A JUSTICE OF THE PEACE IN WAYNE COUNTY.

The General Assembly of North Carolina do enact:

H. B. No. 1118,
Public Laws 1931,
amended, naming
additional Justice
of the Peace in
Wayne County.

SECTION 1. That House Bill number one thousand one hundred eighteen, ratified April twenty-fourth, one thousand nine hundred thirty-one, known as the Omnibus Justice of the Peace Bill, be amended by adding at the end of the paragraph beginning "Wayne" the following:

"Indian Springs, T. W. Best."

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 432

AN ACT TO PLACE MRS. WILLIAM PAYNE, WIDOW OF WILLIAM PAYNE, A CONFEDERATE VETERAN OF WATAUGA COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. William Payne, widow of William Payne, a Confederate Veteran of Watauga County, who was married to said Veteran in the year of _____, be and she is hereby placed on the pension roll.

Mrs. William Payne, widow of Confederate Veteran, placed on pension roll.

SEC. 2. That this act shall be subject to the general provisions incorporated in the Omnibus Bill passed by the General Assembly of one thousand nine hundred and thirty-one.

Subject to general law.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 433

AN ACT TO PLACE MRS. AMANDER ELLER OF WILKES COUNTY ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

SECTION 1. That Mrs. Amander Eller of Wilkes County, widow of Cleveland Eller, late a member of Company B, First North Carolina Regiment, be, and she is hereby placed on the Confederate Pension Roll of the State in Class B, and the State Auditor is hereby authorized and directed to issue and pay to her a pension at the same times and in the same amounts as may be paid pensioners in said class, subject to the general provisions as incorporated in the Omnibus Pension Bill as passed by the nineteen hundred and thirty-one General Assembly.

Mrs. Amander Eller, widow of Confederate Veteran, placed on pension roll.

SEC. 2. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 434

AN ACT TO AMEND SECTION ONE THOUSAND EIGHT HUNDRED AND SIXTY-FOUR OF THE CONSOLIDATED STATUTES, RELATING TO DEPREDATIONS OF DOMESTIC FOWLS IN CERTAIN COUNTIES BY ADDING ROCKINGHAM COUNTY.

The General Assembly of North Carolina do enact:

C. S. 1864,
amended, relative
to depredations of
domestic fowls in
Rockingham
County.

Conflicting laws
repealed.

SECTION 1. That section one thousand eight hundred and sixty-four of the Consolidated Statutes be, and the same is hereby amended by adding to the list of counties thereto appended Rockingham County.

SEC. 2. All laws and clauses of laws in conflict with this law are hereby repealed.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 435

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 1118,
Public Laws 1931,
amended, naming
additional Justice
of the Peace for
Guilford County.

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Guilford County, High Point Township" the name "J. D. Suttentfield, for a term of two years."

SEC. 2. That this act shall be in full force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 436

AN ACT TO PROHIBIT THE BOARD OF COMMISSIONERS OF MADISON COUNTY FROM LEVYING A SPECIAL TAX.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter seven (7) of the Public Laws one thousand nine hundred and twenty-three (1923) shall not apply to the County of Madison.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

Ch. 7, Public Laws 1923, amended, prohibiting levying of special taxes in Madison County. Conflicting laws repealed.

CHAPTER 437

AN ACT TO PROMOTE THE STANDARDIZATION OF TRANSPORTATION SYSTEMS FOR SCHOOL CHILDREN, AND TO PROVIDE FOR THE ECONOMICAL OPERATION OF THE SAME.

The General Assembly of North Carolina do enact:

SECTION 1. That the State Board of Equalization is hereby authorized to begin at once a thorough study of the several systems now in operation for the transportation of public school children to ascertain possible economies, and to make rules and regulations as rapidly as information can be collected looking towards the standardization of the transportation systems and the economical operation of the same. In so far as possible these rules and regulations shall be prepared and made effective during the school year beginning on July first, one thousand nine hundred and thirty-one.

SEC. 2. That in the study hereby authorized, the State Board of Equalization shall consider the advisability of the standardization of truck bodies, and the State Board of Equalization through the Division of Contract and Purchase in the Governor's office, is hereby authorized to sign contracts from time to time with manufacturers and dealers for such length of time as may seem wise to the State Board of Equalization, and to provide rules and regulations under which trucks, bodies, parts, gasoline, lubricating oil, and other necessary materials may be supplied at the least possible cost and in accordance with the terms of the contracts authorized in this section. The County Superintendents of Education, and the

State Board of Education to make study of transportation systems for school children to be effective July 1, 1931.

Contracts made by Division of Purchase and Contract with manufacturers and dealers of trucks.

Same as to supplies.

Coöperation by
local officials.

County Boards of Education shall coöperate with the State Board of Equalization and Director of Contract and Purchase for the purchase of all of the above mentioned supplies and such other necessary school supplies to the end that all possible economies may be effected.

Transportation
routes to be
studied.

SEC. 3. That the State Board of Equalization shall also cause to be studied the transportation routes in the various communities, and to advise with County Boards of Education on these economies to be effected by the redirection of transportation routes in the several counties of the State.

Also salaries of
drivers and
helpers.

SEC. 4. That the State Board of Equalization shall also collect information bearing on the salaries of truck drivers, mechanics and helpers, and shall formulate as rapidly as possible rules and regulations governing the qualifications and compensation of such employees. The State Board of Equalization shall also investigate the possibilities of transportation by contract and shall furnish such information to the boards of education in the several counties. It shall be the duty of the Attorney General to prepare, cause to be prepared or to approve forms of contract carrying out the rules and regulations of the State Board of Equalization governing transportation by contract.

Transportation by
contract.

Contract forms
prepared by
Attorney General.

State Superinten-
dent to deal with
subject in next
biennial report.

SEC. 5. The State Superintendent of Public Instruction is hereby directed to include in his next biennial report to the Governor and the General Assembly a section on the transportation system of the State, giving the rules and regulations adopted by the State Board of Equalization and the effect upon the cost of transportation, together with detailed information as to cost by items of expenditure. The County Boards of Education are required to keep such records as may be necessary to enable the State Superintendent to comply with the requirements of this section.

Coöperation of
county boards of
education.

Conflicting laws
repealed.

SEC. 6. All laws and clauses of laws in conflict with this act, to the extent of such conflict, are hereby repealed.

SEC. 7. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 438

AN ACT TO AMEND SECTION THREE THOUSAND THREE HUNDRED AND SIXTY-SIX (h) OF THE CONSOLIDATED STATUTES, VALIDATING CERTAIN ACKNOWLEDGMENTS OF DEEDS TAKEN BY NOTARIES, SO AS TO MAKE IT APPLY ALSO TO ACKNOWLEDGMENTS TAKEN BY JUSTICES OF THE PEACE IN LIKE CASES.

The General Assembly of North Carolina do enact:

SECTION 1. That section three thousand three hundred and sixty-six (h) of the Consolidated Statutes be and it is hereby amended by inserting between the words "notaries public" and the word "when" in line three the words "or justices of the peace," and by inserting the words "or Justice of the Peace" between the words "notary public" and the word "at," in line four, and also between the words "notary public" and the word "is" in line seven of said section.

C. S. 3366, amended, validating certain acknowledgments taken by Justices of the Peace.

SEC. 2. That this amendment shall not affect pending litigation.

Pending litigation unaffected.

SEC. 3. That this act shall be in effect from and after the date of its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 439

AN ACT TO AMEND CHAPTER TWO HUNDRED AND FIFTY-EIGHT OF THE PUBLIC LAWS OF ONE THOUSAND NINE HUNDRED AND TWENTY-NINE, RELATING TO RECIPROCITY EXTENDED TO NON-RESIDENT AUTOMOBILE OWNERS.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and fifty-eight of the Public Laws of one thousand nine hundred and twenty-nine be amended by changing the colon after the word "section" and before the word "provided," in line six from the end of said section one, to a period, and striking out from the said section the following proviso, to-wit: "*Provided further*, that all persons operating cars in the State of North Carolina with foreign license tags thereon, whose respective States do not grant the reciprocity, shall be required to register said automobiles and obtain licenses within sixty days from the time of entering this State, and shall pay the fee prescribed therefor."

Ch. 258, Public Laws 1929, amended.

Time within which non-residents must secure automobile license tags.

Conflicting laws repealed.

SEC. 2. That all laws or clauses of laws in conflict with the provisions of this act, to the extent of such conflict, are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 440

AN ACT FOR REDUCING AD VALOREM TAXES IN THE COUNTY-WIDE, SPECIAL CHARTER AND LOCAL SCHOOL TAX DISTRICTS OF THE STATE.

The General Assembly of North Carolina do enact:

Tax reduction fund to be applied to counties for extended term in school districts.

SECTION 1. For the purpose of reducing ad valorem taxes in the county-wide, special charter, and/or local school tax districts of the State and having an extended term of two months beyond the constitutional six-months term, and hereinafter in this section called school districts, it shall be the duty of the State Board of Equalization to set aside the appropriation made for that purpose to be used as a tax reduction fund in said school districts, and to be distributed as follows:

Basis of distribution.

Value of taxable property in each district.

(a) The State Board of Equalization shall determine the value of all taxable property in each and all of said school districts.

Necessary cost of operating extended term.

(b) The said board shall ascertain the necessary cost of operating the extended term of two months in each and all of the said school districts.

Total cost less State aid is sum that may be levied by way of taxes.

(c) From the total cost of said two months extended term in all of said school districts shall be deducted the sum of said appropriation, and the difference shall be the net amount which the respective school districts shall provide for the support and maintenance of two months of the extended term.

Certification of rate allowable.

(d) The said Board of Equalization shall then determine the uniform rate necessary to be levied on the total determined valuation in order to produce the amount ascertained under sub-section (c), and shall certify said rate to the tax-levying authorities of each and every county and shall also certify to said tax-levying authorities the determined valuation of all the property in each and every of such school districts in said county.

Method of determining rate to be levied by districts.

(e) The tax-levying authorities of each and every county having one or more of such school districts shall levy a tax rate on all the property of all such districts sufficient to

produce a net amount equivalent to the amount that would be raised by multiplying the certified uniform rate by the certified equalized value of all the property in said school district; and the difference in the amount of tax thus produced by said school district and the necessary cost as determined by sub-section (b) shall represent the amount which each of said school districts shall be entitled to receive from the tax reduction fund.

(f) The extended term costs in said school districts shall not exceed the pro rata costs of the six-months constitutional term; and no other taxes shall be levied in said school district for current expense unless an itemized statement is filed by the trustees or school committee of such school districts with the county commissioners, approved by the County Board of Education, showing the necessity of such additional levy, in which event the County Commissioners may levy such additional amount as may be agreed upon after approval also by the State Board of Equalization.

Extended term costs not to exceed pro-rata six months term costs.

(g) That it shall be the duty of the County Board of Education in each and every county to originate the school budget for the extended term but the same shall not be effective until approved by the Board of County Commissioners and by the State Board of Equalization: *Provided, however,* that nothing in this Act shall prevent school districts having an extended term of more or less than two months beyond the constitutional six-months term from participating in the benefits of the said appropriation, but all such school districts having an extended term in excess of such two months may only participate in such appropriation under the provisions of this act for and during and including two months of such extended term.

Budget for extended term.

No State aid for extended term in excess of two months.

SEC. 2. That the powers and the duties of the State Board of Equalization, except in so far as the same may be added to by the provisions of this act, or otherwise, shall continue and remain the same as prescribed in chapter two hundred fifty-six of the Public Laws of one thousand nine hundred and twenty-seven and in chapter two hundred forty-five of the Public Laws of one thousand nine hundred and twenty-nine.

Powers and duties of State Board of Equalization.

SEC. 3. The money appropriated under the provisions of this act shall be disbursed to the counties and districts in the same way and manner as is provided in the act for the disbursement of the six months school fund.

Disbursement of fund to counties and districts.

SEC. 4. That all laws and clauses of laws in conflict with this act, to the extent of such conflict only, are hereby repealed.

Conflicting laws repealed.

SEC. 5. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 441

AN ACT PROVIDING FOR CERTAIN SPECIAL TAXES IN DUPLIN, AVERY, DARE, TYRRELL, PENDER, CLAY, ALLEGHANY, CHEROKEE, EDGECOMBE, GRAHAM, GRANVILLE, HALIFAX, HARNETT, IREDELL, JACKSON, LINCOLN, MACON, MONTGOMERY, PERSON, POLK, RUTHERFORD, SWAIN, WATAUGA, AND WILSON.

The General Assembly of North Carolina do enact:

Certain counties permitted to levy tax of 5¢ for certain purposes.

SECTION 1. Subject to the approval of the Director of Local Government, the Boards of County Commissioners of Duplin, Avery, Dare, Tyrrell, Pender, Clay, Alleghany, Cherokee, Edgecombe, Graham, Granville, Halifax, Iredell, Jackson, Macon, Montgomery, Person, Polk, Rutherford, Swain, Watauga, Wilson, Durham, Mitchell, Burke, McDowell, Perquimans, Alamance and Scotland Counties are hereby authorized to levy such special property taxes as may be necessary not to exceed five cents on the one hundred dollars valuation for the following special purposes respectively, in addition to any tax now allowed by law for such purposes and in addition to the rate allowed by the Constitution: (1) For the expense of the quadrennial valuation or assessment of taxable property, (2) for the expense of holding courts in the county levying the tax and the expense of maintenance of jails and jail prisoners.

Expense of quadrennial assessment.

Holding courts.

Jails and prisoners.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 442

AN ACT SUPPLEMENTAL TO HOUSE BILL ONE THOUSAND ONE HUNDRED AND EIGHTEEN, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO APPOINT JUSTICES OF THE PEACE FOR THE SEVERAL COUNTIES OF NORTH CAROLINA," RATIFIED ON THE TWENTY-FOURTH DAY OF APRIL, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

SECTION 1. That section one of House Bill one thousand one hundred and eighteen, ratified April twenty-fourth, one thousand nine hundred and thirty-one, be and the same is hereby amended by adding under the heading "Montgomery County, Mt. Gilead Township," after the name "Lewis Dorsett," the name "C. L. Cox."

H. B. No. 1118,
Public Laws 1931,
amended, naming
additional Justice
of the Peace for
Montgomery
County.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 443

AN ACT TO AMEND SECTION ONE THOUSAND EIGHT HUNDRED AND SIXTY-FOUR OF THE CONSOLIDATED STATUTES RELATIVE TO DEPREDATIONS OF DOMESTIC FOWLS IN CERTAIN COUNTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That section one thousand eight hundred and sixty-four of the Consolidated Statutes of North Carolina, be and the same is hereby amended by inserting the word "Harnett" just following the word "Henderson" and just before the word "Iredell" in the list of counties therein enumerated to which said section is applicable.

C. S. 1864,
amended, relative
to depredations of
domestic fowls in
Harnett County.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act are hereby repealed.

Conflicting laws
repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 444

AN ACT TO ADD THE NAME OF MRS. NANNIE C. WALDROP OF HENDERSON COUNTY, WIDOW OF A CONFEDERATE VETERAN, TO THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. Nannie C. Waldrop, widow of Confederate Veteran, placed on pension roll.

SECTION 1. That the name of Mrs. Nannie C. Waldrop of Henderson County be and the same is hereby added to the Pension Roll of said County as the widow of a Confederate Veteran: *Provided*, that the local Pension Board of said county shall investigate and find as a fact that said widow is entitled to pension and same shall be approved by the State Pension Bureau, and, *Provided*, said Board shall find she is entitled to same under general pension laws.

SEC. 2. That this act shall be in force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 445

AN ACT TO AMEND SECTION ONE THOUSAND THREE HUNDRED THIRTY-ONE OF THE CONSOLIDATED STATUTES RELATIVE TO THE AUDITING OF COUNTY ACCOUNTS.

The General Assembly of North Carolina do enact:

C. S. 1331, amended, relative to time of auditing county accounts.

SECTION 1. That section one thousand three hundred thirty-one of the Consolidated Statutes of North Carolina be and the same is hereby amended by striking out the words and figures "On January twenty-seventh, one thousand nine hundred and five" in lines nine and ten thereof and by inserting in lieu thereof the words and figures "On December first, one thousand nine hundred and thirty."

Conflicting laws repealed.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 446

AN ACT TO AMEND SECTION TWO THOUSAND THREE HUNDRED SIXTY-SIX OF THE CONSOLIDATED STATUTES OF NORTH CAROLINA SO AS TO MAKE THE PROVISIONS THEREOF APPLICABLE TO MOORE COUNTY.

The General Assembly of North Carolina do enact:

SECTION 1. That section two thousand three hundred and sixty-six (2,366) of the Consolidated Statutes of North Carolina, be, and the same is hereby amended, by striking out the period at the end of the last line and inserting in lieu thereof a comma, and adding the following: "Moore."

C. S. 2366, amended, as to dispossession of tenant in Moore County for failure to perform contract.

SEC. 2. That all laws and clauses of laws in conflict with the provisions of this act be, and the same are hereby repealed.

Conflicting laws repealed.

SEC. 3. That this act shall be in force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 447

AN ACT TO AMEND CHAPTER ONE HUNDRED AND FORTY-FOUR, PUBLIC LAWS ONE THOUSAND NINE HUNDRED AND FIFTEEN, AND ALL AMENDMENTS THERETO, WHICH IS "AN ACT TO PROVIDE FOR THE INCORPORATION AND MAINTENANCE OF CO-OPERATIVE ORGANIZATIONS."

The General Assembly of North Carolina do enact:

SECTION 1. That section five thousand two hundred and forty-two (5,242) of the Consolidated Statutes of one thousand nine hundred and nineteen, as amended by chapter one hundred and seventy-nine (179) of the Public Laws of one thousand nine hundred and twenty-five, be and the same is hereby amended by changing the period at the end thereof to a comma and adding:

C. S. 5242, amended.

"Provided, that the membership of agricultural organizations incorporated under this sub-chapter shall consist of producers of agricultural products, handled by such organizations or by organizations owned and controlled by such producers."

Qualifications for members in cooperative associations.

SEC. 2. That section five thousand two hundred and forty-eight (5,248) of the Consolidated Statutes of one thousand nine hundred and nineteen be, and the same is hereby

Law again amended.

amended by striking out the period at the end of the section and substituting a comma therefor and adding:

Dealing in
products of
non-members.

"And that no corporation or association hereinafter organized under this sub-chapter for doing business in this State shall be permitted to deal in the products of non-members to an amount greater in value than such as are handled by it for members."

Conflicting laws
repealed.

SEC. 3. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 4. This act shall take effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 448

AN ACT TO REVISE THE LAW AS TO THE ESTABLISHMENT OF CARTWAYS TO MAKE THE SAME CONFORM TO CHANGES IN THE PUBLIC ROAD LAW.

The General Assembly of North Carolina do enact:

Law on cartways
amended.

SECTION 1. That article thirteen of chapter seventy of the Consolidated Statutes, entitled "Cartways, Church Roads, and the Like," be amended so as hereafter to read as follows:

C. S. 3835,
amended.

"Section 3835. That the establishment, alteration, or discontinuance of any cartway, church road, mill road, or like easement, for the benefit of any person, firm, association, or corporation, over the lands of another, shall be determined by a special proceeding instituted before the Clerk of the Superior Court in the county where the property affected is situate. Such special proceeding shall be commenced by a petition filed with said Clerk and the service of a copy thereof on the person or persons whose property will be affected thereby. From any final order or judgment in said special proceeding, any interested party may appeal to the Superior Court for trial *de novo* and the procedure established under chapter thirty-three, entitled "Eminent Domain," shall be followed in the conduct of such special proceeding insofar as the same is applicable and in harmony with the provisions of this act.

Special proceeding
for cartways.

Petition.

Appeal to Superior
Court from order
of Clerk.

C. S. 3836,
amended.

"Section 3836. If any person, firm, association, or corporation shall be engaged in the cultivation of any land or the cutting and removing of any standing timber, or the working of any quarries, mines, or minerals, or the operating of any industrial or manufacturing plants, or taking action preparatory to the operation of any such enterprises, to which there is leading no public road or other adequate means of

Special proceeding
to condemn cart-
way over lands of
others.

transportation affording necessary and proper means of ingress thereto and egress therefrom, such person, firm, association, or corporation may institute a special proceeding as set out in the preceding section, and if it shall be made to appear to the Court necessary, reasonable and just that such person shall have a private way to a public road or water-course or railroad over the lands of other persons, the Court shall appoint a jury of view of three disinterested freeholders to view the premises and lay off a cartway, tramway, or railway of not less than fourteen feet in width, or cableways, chutes, and flumes, and assess the damages the owner or owners of the land crossed may sustain thereby, and make report of their findings in writing to the Clerk of the Superior Court. Exceptions to said report may be filed by any interested party and such exceptions shall be heard and determined by the Clerk of the Superior Court. The Clerk of the Superior Court may affirm or modify said report, or set the same aside and order a new jury of view. All damages assessed by a judgment of the Clerk, together with the cost of the proceeding, shall be paid in to the Clerk's office before the petitioners shall acquire any rights under said proceeding.

Jury of view.

Assessment of damages.

Exceptions to award.

Payment of damages.

"Section 3837. Cartways or other ways established under this section or heretofore established, may be altered, changed, or abandoned in like manner as herein provided for their establishment upon petition instituted by any interested party: *Provided*, that all cartways, tramways, or railways established for the removal of timber shall automatically terminate at the end of a period of five years, unless a greater time is set forth in the petition and the judgment establishing the same.

C. S. 3837, amended.

Alteration or abandonment of cartways in same manner.

Timber cartways expire in 5 years.

"Section 3838. Necessary roads leading to any church or other place of public worship may be established in the same manner as set forth in the preceding sections of this article upon petition of the duly constituted officials of such church."

C. S. 3838, amended, church roads.

SEC. 1½. That wherever any railroad line track and right of way shall lie between any body of merchantable timber or quarry or other kind or class of heavy property requiring machinery for transportation and any body of navigable water over which such property could be floated or shipped, and the owner of such timber or property shall desire to transport such property to water for purpose of floating or shipping, such property owner shall have the right to file petition before the Corporation Commission for a right to cross such railroad with any other railroad track or tramway. The procedure for the hearing of the petition shall be same as other proceedings of the Commission. The Commission shall hear the facts and if it be found reasonably necessary that the rail-

Proceeding for obtaining cartway over railroad.

Crossing railroad with another railroad.

Hearing before Corporation Commission.

road track and right of way shall be crossed by a temporary railroad track the Commission shall so order and prescribe the payment of the expense and the cost.

Effective July 1,
1931.

SEC. 2. This act shall be in force from and after July first, one thousand nine hundred and thirty-one.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 449

AN ACT TO PLACE MRS. W. H. HAMPTON, WIDOW OF
W. H. HAMPTON, A CONFEDERATE VETERAN OF
WATAUGA COUNTY, ON THE PENSION ROLL.

The General Assembly of North Carolina do enact:

Mrs. W. H. Hamp-
ton, widow of
Confederate
Veteran, placed
on pension roll.

SECTION 1. That Mrs. W. H. Hampton, widow of W. H. Hampton, a Confederate Veteran of Watauga County, who was married to said veteran on the thirteenth of July, one thousand eight hundred eighty-six, be and she is hereby placed on the pension roll.

Subject to general
law.

SEC. 2. That this act shall be subject to the general provisions incorporated in the Omnibus Bill passed by the General Assembly of one thousand nine hundred thirty-one.

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 450

AN ACT TO AMEND SECTION SIX THOUSAND AND
FIFTY-FOUR OF THE CONSOLIDATED STATUTES
PLACING SAMPSON COUNTY UNDER THE PRIMARY
LAW.

The General Assembly of North Carolina do enact:

C. S. 6054,
amended, placing
Sampson County
under State-wide
primary.

SECTION 1. That section six thousand and fifty-four of the Consolidated Statutes be and the same is hereby amended by striking out the word "Sampson."

SEC. 2. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 451

AN ACT TO REPEAL THE JUDICIAL CONFERENCE.

Whereas at the present session of the General Assembly a bill has been passed, Senate Bill one hundred and nine, creating "The Commission for the Improvement of the Laws," with duties similar to those heretofore conferred on the Judicial Conference; *now, therefore,*

Preamble.

The General Assembly of North Carolina do enact:

SECTION 1. That chapter two hundred and forty-four, Public Laws of one thousand nine hundred and twenty-five, being an act to create a Judicial Conference, and amendments thereto, chapters twenty-five and thirty-nine, Public Laws one thousand nine hundred and twenty-seven, be and the same are hereby repealed.

Ch. 244, Public Laws 1925, repealed, abolishing Judicial Conference.

SEC. 2. That this act shall be in force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 452

AN ACT RELATING TO THE APPOINTMENT AND ELECTION OF COUNTY SUPERINTENDENTS OF PUBLIC INSTRUCTION AND DISTRICT SCHOOL COMMITTEEMEN.

Whereas, by House Bill one thousand and thirty-nine, ratified April fifteenth, one thousand nine hundred and thirty-one, certain persons were named and appointed as members of boards of education of the several counties of the State; and

Preamble:
Powers of county boards of education under Omnibus School Bill.

Whereas, it was the purpose and intent of the General Assembly in passing said act that the new boards of education, of which the persons named in said act were to be, and are, members, should appoint and elect the county superintendents of public instruction and the district school committeemen in and for their respective counties, *Now, therefore,*

The General Assembly of North Carolina do enact:

SECTION 1. That any action by any county board of education in any county in this State, purporting and attempting to select, appoint or elect a county superintendent of public instruction or district school committeemen for said county, taken and had, or attempted to be taken and had, on or before April fifteenth, one thousand nine hundred and thirty-one, be,

Elections of county superintendents of schools and district committeemen before April 15, 1931, invalidated.

and the same is hereby, declared to be null, void, and of no force or validity.

Such elections
held since said
date validated.

SEC. 2. That any action taken by any county board of education in this State, consisting of or including the members of said county board of education as appointed and elected in and by said House Bill one thousand and thirty-nine, ratified April fifteenth, one thousand nine hundred and thirty-one, selecting, appointing or electing a superintendent of public instruction or district school committeemen for such county, taken and had since April fifteenth, one thousand nine hundred and thirty-one, be, and the same is hereby, approved, confirmed, validated, and declared to be in full force and legal effect.

Early selections
enjoined.

SEC. 3. That the said county boards of education, consisting of or including the members named in and by said House Bill one thousand and thirty-nine, shall, as soon as practicable, proceed with the selection, appointment and election of a county superintendent of public instruction and district school committeemen of their respective counties, where such selection, appointment and election has not heretofore been made by them.

SEC. 4. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 453

AN ACT TO AMEND SECTION FIVE THOUSAND SEVEN HUNDRED AND FIFTY-EIGHT, CONSOLIDATED STATUTES, VOLUME THREE, RELATING TO COMPULSORY ATTENDANCE.

The General Assembly of North Carolina do enact:

C. S. 5758,
amended.

SECTION 1. That section five thousand seven hundred fifty-eight, Consolidated Statutes, Volume Three, be amended by adding the following paragraph:

Compulsory school
attendance not
applicable to
feeble-minded.

Mental incapacity shall be an excuse for non-attendance, and is interpreted to mean feeble-mindedness or such nervous disorder as to make it either impossible for such child to profit by instruction given in the school or impracticable for the teacher properly to instruct the normal pupils of the school. In the case of feeble-minded children the teacher shall designate the same in her reports to the County Superintendent of Public Welfare, and it shall be his duty to report all such cases to the State Board of Charities and Public Welfare. Whereupon said Board shall make, or cause to be made, an

Reports on.

examination to ascertain the mental incapacity of said child and report the same to the county or city superintendent involved. Upon receipt of said report the local school authorities are hereby authorized, under such limitations and rules as the State Board of Education may adopt, to exclude said child from the public school when it is ascertained that the child can not benefit by said instruction and his presence becomes a source of disturbance to the rest of the children. In all such cases in which a child is excluded from school a complete record of the whole transaction shall be filed in the office of the county or city superintendent and kept as a public record.

Duties of State Board of Charities and Public Welfare in such cases.

Exclusion of such children.

Records kept.

SEC. 2. That all laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 454

AN ACT TO FIX A LIMIT TO THE CUTTING OF SALARIES OF TEACHERS IN THE PUBLIC SCHOOLS, AND TO STABILIZE CONDITIONS AFFECTING EMPLOYMENT THEREIN.

Whereas, numerous bills have been introduced in this General Assembly looking to the reduction of the salaries of teachers in the public schools, as the principal means of economy in maintenance; and,

Preamble: Probability of cuts in salaries of school teachers.

Whereas, other measures are pending, the effect of which on teachers' salaries is a matter of doubt; and,

Amount doubtful.

Whereas, the usual time of making contracts with teachers in the public schools has already passed and the state of uncertainty is injuriously affecting the service:

Now, therefore,

The General Assembly of North Carolina do enact:

SECTION 1. The salary of no teacher engaged solely in teaching in the public schools of the State shall be cut more than ten per cent below the standard salary scale in operation during the year nineteen thirty, nineteen thirty-one, nor more than ten per cent of the salary which was received or should have been received by such teacher during said year, *provided*, increments accruing for years one thousand nine hundred thirty-one, thirty-two, thirty-three, shall not be added as provided in the General School Bill, being House Bill number

Cut limited to 10%.

Increments for next two years not to be added.

five hundred seventy-two, any act or resolution of this General Assembly to the contrary notwithstanding.

Conflicting laws repealed.

SEC. 2. All laws and clauses of laws in conflict herewith are hereby repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 455

AN ACT TO PRESCRIBE CERTAIN POWERS AND DUTIES OF THE NORTH CAROLINA CORPORATION COMMISSION WITH RESPECT TO PUBLIC SERVICE CORPORATIONS.

The General Assembly of North Carolina do enact:

C. S. 1037, amended.

SECTION 1. Amend chapter twenty-one, article three, Volume One, Consolidated Statutes, by adding after section one thousand and thirty-seven (1,037) thereof the following:

Corporation Commission to establish system of accounts for public utilities.

"Section 1037 (b) *System of Accounts*. The Corporation Commission may establish a system of accounts to be kept by the public utilities, under its jurisdiction, or may classify said public utilities and establish a system of accounts for each class, and prescribe the manner in which such accounts shall be kept.

May require reports annually.

"Section 1037 (c) *Reports*. The Corporation Commission shall at least once every twelve months require any public utility to file annual reports in such form and of such content as the Commission may require and special reports concerning any matter about which the Commission is authorized to inquire or to keep itself informed, or which it is authorized to enforce. All reports shall be under oath when required by the Commission.

Investigation into affairs of utilities.

"Section 1037 (d) *Investigation*. The Corporation Commission may, on its own motion and whenever it may be necessary in the performance of its duties, investigate and examine the condition and management of public utilities or any particular utility. In conducting such investigations the Commission may proceed either with or without a hearing as it may deem best, but it shall make no order without affording the parties affected thereby a hearing.

Hearing.

Power to make recommendations regarding certain affairs or affiliations.

"If after such an investigation, or investigation and hearing, the Commission, in its discretion, is of the opinion that the public interest shall be more greatly conserved by an appraisal of any properties in question, the investigation of any particular construction, the audit of any accounts or

books, the investigation of any contracts, or the practices, contracts or other relations between the utility in question and any holding or finance agency with which such public utility may be affiliated, it shall be the duty of the Commission to report its findings and recommendation to the Governor and Council of State with request for an allotment from the Emergency and Contingency Fund to defray such expense which may be granted as provided by law for expenditures from such fund or may be denied.

Expense of investigation.

"Section 1037 (e) *Certificate of Convenience and Necessity*. That no person, or corporation, their lessees, trustees or receivers shall hereafter begin the construction or operation of any public utility plant or system or acquire ownership or control of, either directly or indirectly, without first obtaining from the Corporation Commission a certificate that public convenience and necessity requires, or will require, such construction, acquisition, or operation: *Provided*, that this section shall not apply to new construction in progress at the time of the ratification of this act, nor to construction into territory contiguous to that already occupied and not receiving similar service from another utility, nor to construction in the ordinary conduct of business.

Certificate of convenience and necessity to be procured for any new construction.

Exception.

"The Corporation Commission is hereby empowered to make rules governing the application for, and the issuance of such certificates of public convenience and necessity.

Rules for applying for such certificate.

"Section 1037 (f) *Contracts*. All public service corporations when requested by the Corporation Commission shall submit copies of contracts made with any person, firm or corporation classed as a holding, managing or operating company or selling service of any kind, and the Corporation Commission shall have the right to disapprove any such contract, after hearing, if in its judgment it is found to be unjust or unreasonable, and designed, or entered into for the purpose of concealing, abstracting, or dissipating the net earnings of the public service corporation receiving such services."

Copies of contracts of public utilities with holding companies to be furnished Commission.

Power of disapproval.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

Conflicting laws repealed.

SEC. 3. This act shall be in force from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 456

AN ACT SUPPLEMENTAL TO HOUSE BILL EIGHT HUNDRED AND NINETY-FIVE, THE SAME BEING "A BILL TO BE ENTITLED AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND FORTY-THREE, VOLUME THREE OF THE CONSOLIDATED STATUTES, PROVIDING AN EXTRA TERM OF COURT FOR CLEVELAND COUNTY," RATIFIED APRIL SECOND, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

The General Assembly of North Carolina do enact:

H. B. No. 895,
Public Laws 1931,
amended, relative
to terms of
Superior Court
in Cleveland
County.

Further amended.

SECTION 1. That the title to House Bill number eight hundred and ninety-five be changed to read as follows: "A bill to be entitled an act to amend section one thousand four hundred and forty-three, Volume One of the Consolidated Statutes, providing an extra term of court for Cleveland County."

SEC. 2. That section one of House Bill number eight hundred and ninety-five be amended as follows: By striking out in line one after the word "section" and before the word "thousand" the word "four," and insert in lieu the word "one"; That the word "three" in line two after the word "volume" and before the word "of" be changed to read "one."

SEC. 3. That this act shall be in full force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

CHAPTER 457

AN ACT TO PROVIDE FOR A STUDY BY THE TAX COMMISSION OF THE QUESTION OF LISTING AND ASSESSING PROPERTY FOR TAXATION.

The General Assembly of North Carolina do enact:

Tax Commission
Act.

Powers and
authority of Tax
Commission.

Commission to
make study of
listing and assess-
ing property for
taxation.

SECTION 1. This act shall be known as the Tax Commission Act of one thousand nine hundred and thirty-one.

SEC. 2. The Tax Commission created under authority of chapter two hundred sixty-seven, Public Laws of one thousand nine hundred and twenty-nine, is hereby continued and shall have all the authority, powers and responsibilities, and shall perform the same kind of work as the Tax Commission of one thousand nine hundred and twenty-nine.

SEC. 3. That it shall be the duty of the Tax Commission of North Carolina and the said commission is hereby authorized, empowered, and directed, in addition to the duties im-

posed under chapter one hundred and fifty-seven, Public Laws of one thousand nine hundred and twenty-seven and chapter two hundred sixty-seven, Public Laws of one thousand nine hundred and twenty-nine, to examine into and make a thorough study of the question of the listing and assessing of property for taxation.

SEC. 4. That in making such study, it shall be the duty of said Commission and said Commission is hereby authorized, empowered, and directed, to make study and examination of the existing laws of this State and of other States on the subject; the needs of the State, and a comparison of the economic and other conditions of the State with other States.

To study laws of this and other states.

SEC. 5. The said Commission shall report its findings and conclusions to the next session of the General Assembly, and shall submit to the General Assembly along with its report a bill embodying its recommendations as to the proper laws to be enacted upon the subject.

Report and recommendations to next General Assembly.

SEC. 6. That the said Tax Commission is hereby established and made a division in the Department of Revenue, and it shall be the duty of said Commission to render to the Department of Revenue and to the State Board of Assessment such service and assistance in research in taxation and in the preparation of the annual reports of the Commissioner of Revenue and the State Board of Assessment as may be directed by the Commissioner of Revenue.

Made part of Department of Revenue.

SEC. 7. The part of the appropriation to the Department of Revenue for the purpose of carrying on investigation of matters of taxation amounting to twenty-four thousand six hundred dollars (\$24,600.00) shall be available for use under the direction of the Budget Bureau to the Tax Commission and said Tax Commission shall not be allowed any other sums of money belonging to the State for its support or use.

Appropriation for work out of that allocated to Department of Revenue.

SEC. 8. This act shall be in force and effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

RESOLUTIONS OF THE GENERAL ASSEMBLY SESSION 1931

RESOLUTION No. 1

JOINT RESOLUTION INFORMING HIS EXCELLENCY, THE GOVERNOR, THAT THE GENERAL ASSEMBLY IS ORGANIZED AND READY TO PROCEED WITH PUBLIC BUSINESS.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That a committee of two on the part of the Senate and three on the part of the House of Representatives be appointed to notify His Excellency, the Governor, that the General Assembly is organized and now ready to proceed with public business, and invite him to deliver any message that he may have, in person or in writing.

Ratified this the 16th day of January, A. D. 1931.

Committee to
notify Governor
of organization
of General
Assembly.

RESOLUTION No. 2

A JOINT RESOLUTION FIXING THE TIME FOR A JOINT SESSION OF THE SENATE AND HOUSE OF REPRESENTATIVES TO RECEIVE THE GOVERNOR'S MESSAGE TO THE GENERAL ASSEMBLY AND INVITING HIS EXCELLENCY, THE GOVERNOR, TO DELIVER THE SAME.

Resolved by the House of Representatives, the Senate concurring:

Whereas, His Excellency, the Governor, has indicated that it would be convenient for him to deliver his biennial message to the General Assembly at such time: it is resolved that a joint session of the Senate and House of Representatives be held in the Hall of the House of Representatives at noon on Friday, January ninth, nineteen hundred and thirty-one, to receive the biennial message of His Excellency, the Governor, to the General Assembly, and that he be invited to deliver the same in person at said time.

Ratified this the 16th day of January, A. D. 1931.

Governor invited
to address joint
session on
January 9th, at
noon.

RESOLUTION No. 3

RESOLUTION TO APPOINT A COMMITTEE TO WAIT UPON HIS EXCELLENCY, THE GOVERNOR, TO NOTIFY HIM OF THE ORGANIZATION OF THE GENERAL ASSEMBLY.

Be it resolved by the Senate, and House of Representatives concurring:

Committee to notify Governor of organization of General Assembly.

That a committee be appointed, and that the same be composed of two members on the part of the Senate and three on the part of the House, to wait upon His Excellency, the Governor, and inform him that the General Assembly is now organized and ready to receive any communication that he may desire to submit.

Ratified this the 16th day of January, A. D. 1931.

RESOLUTION No. 4

JOINT RESOLUTION OF THE SENATE AND HOUSE REQUIRING THE SECRETARY OF STATE TO SUPPLY THE SENATE AND HOUSE WITH VOLUMES OF THE HOUSE AND SENATE JOURNALS, AND OF THE PRIVATE, PUBLIC-LOCAL AND PUBLIC STATUTES.

The General Assembly of North Carolina do enact:

Be it resolved:

Secretary of State to furnish House and Senate with journals and laws.

That the Secretary of the State be and he is hereby required to supply the library of the Senate and the library of the House with all volumes of the House and Senate Journals, and of the Private, Public-Local and Public Statutes of the State of North Carolina from and after the passage of the Consolidated Statutes.

Ratified this the 16th day of January, A. D. 1931.

RESOLUTION No. 5

A JOINT RESOLUTION TO AUTHORIZE AND PROVIDE FOR THE PRINTING OF THE GOVERNOR'S MESSAGE TO THE GENERAL ASSEMBLY.

Resolved by the Senate and House of Representatives:

Governor's message ordered printed.

SECTION 1. That three thousand copies of the message of His Excellency, O. Max Gardner, Governor of North Carolina, to this General Assembly be forthwith printed and delivered at the Governor's office for such distribution of the same as he may desire to make.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 16th day of January, A. D. 1931.

RESOLUTION No. 6

A JOINT RESOLUTION TO AUTHORIZE AND PROVIDE FOR THE PRINTING OF THE GOVERNOR'S MESSAGE TO THE GENERAL ASSEMBLY.

Resolved by the Senate and House of Representatives:

SECTION 1. That three thousand copies of the Message of His Excellency, O. Max Gardner, Governor of North Carolina, to this General Assembly be forthwith printed and delivered at the Governor's office for such distribution of the same as he may desire to make.

Governor's
message ordered
printed.

SEC. 2. That this Resolution shall be in full force and effect from and after its ratification.

Ratified this the 16th day of January, A. D. 1931.

RESOLUTION No. 7

A JOINT RESOLUTION FOR THE CELEBRATION OF THE BIRTHDAYS OF GENERAL ROBERT E. LEE AND GENERAL THOMAS J. JACKSON.

Resolved by the House of Representatives, the Senate concurring:

That when the General Assembly adjourns on Saturday, the seventeenth day of January, one thousand nine hundred and thirty-one, it do adjourn in honor of the birthdays of General Robert E. Lee and General Thomas J. (Stonewall) Jackson, the former occurring January nineteenth, and the latter January twenty-first.

Adjournment in
honor of Lee and
Jackson on
January 17th.

That the Hall of the House of Representatives be tendered to the Johnston Pettigrew Chapter of the United Daughters of the Confederacy, in which to hold memorial exercises celebrating the birthdays of General Lee and General Jackson on Monday night, January nineteenth, one thousand nine hundred and thirty-one, at eight-fifteen o'clock.

House tendered
to U. D. C. for
memorial exercises
on January 19th.

Ratified this the 16th day of January, A. D. 1931.

RESOLUTION No. 8

A JOINT RESOLUTION OF THE HOUSE OF REPRESENTATIVES AND SENATE INVITING MARK SULLIVAN TO ADDRESS THE GENERAL ASSEMBLY.

Preamble.

Whereas, Mr. Mark Sullivan, distinguished publicist, author and journalist, of Washington, D. C., is in the State, having accepted an invitation from the North Carolina Press Association to deliver an address to the Newspaper Institute at their annual meeting at Chapel Hill on Thursday night, January fifteenth: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Mark Sullivan
invited to address
joint session on
January 15th.

SECTION 1. That an invitation be and the same is hereby extended to Mr. Mark Sullivan to address the General Assembly on Thursday at the close of the morning session.

SEC. 2. *Resolved, further*, that a copy of this resolution be sent to Mr. Sullivan by the Lieutenant-Governor and Speaker of the House; and requesting his presence.

SEC. 3. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 16th day of January, A. D. 1931.

RESOLUTION No. 9

A JOINT RESOLUTION FIXING THE TIME FOR A MEETING OF THE JOINT ASSEMBLY TO HEAR HONORABLE MARK SULLIVAN.

Be it resolved by the Senate, the House of Representatives concurring:

Time of joint
session fixed for
hearing Mark
Sullivan.

SECTION 1. That there shall be a joint meeting of the Senate and House of Representatives in the Hall of the House of Representatives on the 15th of January, 1931, at 12:15 P. M., for the purpose of hearing the address of the Hon. Mark Sullivan.

Committee to
notify him.

SEC. 2. That a committee of two on the part of the Senate and three on the part of the House be appointed to receive and notify the Hon. Mark Sullivan, that the Joint Assembly is pleased to hear any message that he has to deliver.

SEC. 3. This resolution shall be in force and effect from and after its ratification.

Ratified this the 19th day of January, A. D. 1931.

RESOLUTION No. 10

JOINT RESOLUTION TO COMMEND THE EFFORTS OF THE AMERICAN LEGISLATORS' ASSOCIATION AND THE INTERSTATE LEGISLATIVE REFERENCE BUREAU TO ASSIST LEGISLATURES IN EFFICIENT PERFORMANCE OF WORK.

Whereas, all experienced persons know that in each State, legislative problems continually increase, both in number and in complexity. Preamble.

Whereas, it is obvious that in order to solve such problems most effectively, each legislature must give systematic, scientific and business-like consideration to the actual *facts* which have a bearing upon each question—to the extent that such facts have been determined by reliable research.

Whereas, each legislature must give similar consideration to the methods and experience of other jurisdictions in dealing with problems similar to its own.

Whereas, no such problems can be dealt with adequately until facilities are established to assist every inquiring legislator to secure the most accurate information and the most expert advice which are available.

Whereas, experience indicates the necessity for an interstate legislative reference bureau to serve as a clearing house of information between all of the legislative reference services which are now being conducted by numerous states, and also to serve as a clearing house of information between the legislatures and all other agencies which are engaged in the study and analysis of legislative problems, such as governmental departments, political science departments of universities, competent reputable associations, and all other sources of information. Need of legislative reference service.

Whereas, experience also indicates that in certain states which do not maintain substantial legislative reference services, there is an imperative need for such an interstate legislative reference bureau, which will assist the legislators of those states to secure whatever information they desire in analyzing the legislative problems which they must determine, and to make more readily accessible for them, without cost, the valuable material which is at all times available from the legislative reference libraries and bureaus of various other states, and from many other reliable sources. Need of interstate legislative reference bureau.

Whereas, every individual legislator in the United States shares the responsibility for improving the present inadequate and unsatisfactory condition of the legislative processes, but neither any individual legislator, nor any group of legislators

from one state, can bring about such improvement without the coöperation of legislators of other states.

Whereas, such an interstate legislative reference bureau cannot be maintained by any one state alone, without the coöperation of the legislatures of other states.

Whereas, in order to set the machinery in motion to secure the necessary coöperation of the forty-eight legislatures, members of each legislature are working together in the development of the project of the American Legislators' Association.

Whereas, the said American Legislators' Association has now established in the vicinity of the University of Chicago, the Interstate Legislative Reference Bureau, which by explicit pledge is without color of politics, partisanship or propaganda, is conducted without profit, and is engaged upon three principal purposes:

Establishment of
Interstate Legis-
lative Reference
Bureau.

Purposes of
Bureau.

First: to procure promptly for all inquiring state legislators, and their agents, whatever information or advice they desire in connection with any legislative problem, primarily by assisting them to secure, without cost, the benefit of all researches conducted by governmental departments, universities, associations, legislative reference bureaus, and other agencies throughout the United States.

Second: to conduct a systematic study of the legislative processes of each of the states, in order to ascertain the practices which contribute most to efficient and economical organization and procedure; and to render all possible assistance to each legislature—and to each legislative reference bureau—which is endeavoring to improve its organization.

Third: to publish for the benefit of all state legislators the monthly magazine, *State Government*, as well as special bulletins, and thus to disseminate information which will be helpful to all conscientious students of legislation.

Whereas, the American Legislators' Association is promoting acquaintance and mutual understanding among all individuals and organizations officially concerned with the impartial and scientific functioning of the legislatures of the various states, by the organization of standing committees and advisory boards, and otherwise.

Whereas, the character and project of the American Legislators' Association have the endorsement, and its organization has the active coöperation, not only of its membership, which consists entirely of members and ex-members of state legislatures, but also of numbers of other responsible citizens, many

of whom, having specialized knowledge, are serving on the Association's Advisory Boards.

Now, therefore, be it Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the organization of the American Legislators' Association and of the Interstate Legislative Reference Bureau are hereby commended as legitimate and constructive efforts to assist the legislatures of the various states in the efficient performance of their work.

American Legislators' Association and its Bureau endorsed.

SEC. 2. That this resolution shall be in full force and effect from and after its passage.

Ratified this the 19th day of January, A. D. 1931.

RESOLUTION No. 11

A JOINT RESOLUTION REQUESTING CONGRESS TO REBATE AT LEAST TWENTY PER CENT OF THE COMMODITY TAX COLLECTED FROM NORTH CAROLINA TO RELIEVE THE LAND TAX FOR SCHOOLS OF THE STATE.

The General Assembly of North Carolina do enact:

Whereas, for the fiscal year one thousand nine hundred twenty, the Federal Government collected from tobacco and cigarette taxes imposed in North Carolina one hundred eight million, four hundred fifty-seven thousand, one hundred fifty-six dollars and eighty-five cents and in one thousand, nine hundred thirty, two hundred fifty-six million, seven hundred twenty-nine thousand, nine hundred thirty-eight dollars and thirty-three cents. For eleven years two billion, nine million, eight hundred seventy-eight thousand, four hundred twenty-eight dollars and ninety-eight cents has been collected. The income tax for one thousand nine hundred twenty was forty-four million, nine hundred sixty-two thousand, eight hundred fifty-nine dollars and ninety-nine cents, for one thousand nine hundred twenty-nine, twenty million, sixty-six thousand, seven hundred and ninety-five dollars and twenty-one cents. The tobacco taxes have increased nearly two and one-half times and the income tax lowered by over one-half. The tobacco and cigarette tax in one thousand nine hundred twenty-nine was two hundred thirty-three million, nine hundred fifteen thousand, twenty-nine dollars and eleven cents—an increase this year over last year of twenty-two million, eight hundred fourteen thousand, nine hundred nine dollars and twenty-two cents, yet North Carolina collected for all State purposes last

Preamble.

U. S. tobacco tax collected in State.

Income tax collected.

State collection of taxes for all purposes in 1929.

Effect of tobacco tax.

Support of schools.

Precedent in Federal Estate Tax rebate.

Congress memorialized to rebate commodity taxes to States on same basis.

Governor to appoint committee to memorialize Congress.

year (one thousand nine hundred twenty-nine) from income, inheritance, license and franchise tax fifteen million, eight hundred twenty-three thousand, nine hundred thirty-two dollars and sixty-three cents. Of this sum six million, five hundred thousand dollars was used for an equalizing fund for schools. This year the tobacco farmers are estimated to have gotten an average of about twelve cents a pound for tobacco, and the Federal Government placed a tax of about ninety-six cents a pound on tobacco and cigarettes—the Federal Government got eight times more a pound than the farmer. This tax tends to depress the tobacco industry and ultimately and adversely affects the tobacco farmer.

Whereas, our schools (other than the equalization fund) are supported by a tax on land and forty-six and a half per cent of our tax on land is levied for school purposes. The total levied on land for the year one thousand nine hundred twenty-seven - one thousand nine hundred twenty-eight was thirty-five million, six hundred five thousand, four hundred forty dollars and seventy cents. Since the World War, every tax has been decreased except the tobacco tax, which has been increased two and a half times—which is heavy. Under the Federal law, the Federal Estate Tax is reduced by the amount of State Inheritance Tax paid down to a minimum of twenty per cent of the Federal tax, by giving credit on the Federal tax of all State tax paid up to 80 per cent of the Federal tax. For example: if the Federal tax is ten thousand dollars, and the North Carolina State tax eight thousand dollars, the taxpayer pays the National Government two thousand dollars and the State eight thousand dollars. Thus our State collects eight thousand dollars without increasing the taxpayer's burden. We have a precedent to request this rebate.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Congress of the United States be requested and urged to pass a law providing: That whenever any State of the Union levies a tax for revenue on any commodity or article upon which the United States government levies a like or similar tax the United States government will remit to the person, firm or corporation paying said tax an amount equal to the tax levied by the State for said purpose upon said commodity or article, provided the State tax does not exceed twenty per cent of the tax levied by the United States Government.

SEC. 2. That His Excellency, Governor O. Max Gardner, is requested to appoint a committee to memorialize Congress as to this heavy tax and take such action as they deem proper

in an effort to obtain a rebate as suggested or any other method whereby a portion of this tax can be used to relieve the heavy tax on land in North Carolina. This committee to act without cost to the State.

To serve
without pay.

SEC. 3. That a copy of this resolution be forwarded by the Secretary of State to each Senator and Member of the House of Representatives in Congress from this State, that they may use their utmost endeavor to obtain this rebate.

Copy of resolution forwarded to State's representatives in Congress.

SEC. 4. That this Resolution be in force and effect from and after its ratification.

Ratified this the 19th day of January, A. D. 1931.

RESOLUTION No. 12

JOINT RESOLUTION TO PROVIDE FOR THE APPOINTMENT BY THE SENATE AND HOUSE OF REPRESENTATIVES OF COMMITTEES ON REORGANIZATION OF GOVERNMENT.

Whereas, it appears that there will be certain legislation proposed by this General Assembly dealing with the administrative reorganization of State, county and municipal government and at present there is constituted in neither House a committee which could devote the time necessary for proper investigation and study of these important matters, while at the same time disposing of usual legislation which will naturally be referred to existing committees; Now, therefore,

Preamble.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That there shall be appointed in each branch of the General Assembly a new committee to be known as the Committee on Administrative Reorganization of Government. The Senate committee shall be composed of a chairman and eight other members to be appointed by the President of the Senate. The House committee shall be composed of a chairman and fourteen other members to be appointed by the Speaker of the House.

Appointment of legislative committees on reorganization of government authorized.

Membership and how appointed.

SEC. 2. This resolution shall take effect upon its ratification.

Ratified this the 19th day of January, A. D. 1931.

RESOLUTION No. 13

JOINT RESOLUTION REQUESTING CONGRESS TO PASS
AN ACT AUTHORIZING THE IMMEDIATE PAYMENT
TO VETERANS OF THE WORLD WAR THE FACE
VALUE OF THEIR ADJUSTED-SERVICE CERTIFI-
CATES.

Preamble.

Whereas, unemployment and distress can be reduced and our nation made prosperous immediately without changing our tax laws, if Congress will authorize the payment in cash at this time of an honest debt which has been publicly confessed now owed by the government to the veterans of the World War for services rendered; and

Whereas, this will affect over three million veterans of the World War who reside in every section of the United States and payment of the certificates at this time will relieve unemployment and distress:

Now Therefore, Be it resolved by the Senate, the House of Representatives concurring:

Congress memorialized to pay off adjusted compensation certificates of World War veterans.

SECTION 1. That we memorialize the Congress of the United States to enact into law some measure that will authorize the payment at this time of the adjusted-service certificates now held by the World War veterans.

Copy of resolution to be sent to each of North Carolina Representatives.

SEC. 2. That a copy of this resolution be forwarded to each Senator and Member of House of Representatives in Congress from the State of North Carolina with the request that they seek by appropriate legislation to secure the payment of these adjusted-service certificates at this time.

Copy to be sent to other State legislatures now in session.

SEC. 3. That the Secretary of State of North Carolina transmit, under seal of the State of North Carolina, copy of this resolution to the Secretary of State in all those thirty-one states in which the Legislatures are now in session with the request that it be presented to the several Legislatures as a memorial from the Legislature of North Carolina.

SEC. 4. That this resolution shall be in force from and after its ratification.

Ratified this the 30th day of January, A. D. 1931.

RESOLUTION No. 14

JOINT RESOLUTION REQUESTING THE SENATORS AND REPRESENTATIVES IN CONGRESS FROM THE STATE OF NORTH CAROLINA TO SECURE THE ENACTMENT OF SOME APPROPRIATE MEASURE DELAYING FORECLOSURE OF LIENS BY FEDERAL LAND BANKS.

Whereas, three successive crop failures having visited the State of North Carolina and other southeastern states, making it practically impossible for certain borrowers from the Federal Land Banks to meet the interest on their loans: Preamble.

And whereas, under the law the Land Banks are closing out these delinquents:

And whereas, there have been introduced in the Congress of the United States resolutions requesting the officers of the Federal Land Banks to withhold these foreclosures:

Now, Therefore, be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That we request the Senators and Representatives in Congress from the State of North Carolina to support any appropriate legislation that will delay the foreclosure of liens held by the Federal Land Banks or the Federal Farm Loan Banks, and Joint Stock Land Banks, pending the action of Congress on legislation making appropriations for the Government to meet the maturing interest and to carry them for such time as in the judgment of the local Federal Land Bank officers would be justified, and to support such pending legislation providing for such appropriations.

North Carolina
Representatives
in Congress
requested to aid
in foreclosures by
land banks.

SEC. 2. That a copy of this resolution be transmitted to each Senator and Representative in Congress from North Carolina by the Secretary of State under the seal of State.

Copy of resolution
to be sent to
North Carolina
Representatives.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 30th day of January, A. D. 1931.

RESOLUTION No. 15

JOINT RESOLUTION CALLING ON THE HEADS OF THE STATE DEPARTMENTS TO FURNISH TO EACH HOUSE OF THE GENERAL ASSEMBLY AN ITEMIZED EXPENSE ACCOUNT COVERING THE SIX MONTHS PERIOD ENDED DECEMBER THIRTY-FIRST, ONE THOUSAND NINE HUNDRED AND THIRTY.

Resolved by the House of Representatives, the Senate concurring:

State department heads required to furnish each House with expense accounts.

SECTION 1. That the heads of the various State departments are hereby directed to furnish to each House of this General Assembly, within twenty days from the passage of this act, an itemized expense account covering the six months period ended December thirty-first, one thousand nine hundred and thirty.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 4th day of February, A. D. 1931.

RESOLUTION No. 16

A JOINT RESOLUTION OF THE GENERAL ASSEMBLY, WITH RESPECT TO CONTINUED ILLNESS OF REPRESENTATIVE-ELECT JOHN H. DILLARD.

Resolved by the House of Representatives, the Senate concurring:

Resolution of sympathy for Hon. John H. Dillard.

SECTION 1. That it is with profound regret that members of this General Assembly have noted from day to day the continued absence from his seat in the House, and the deliberations of that body, of the Hon. John H. Dillard, Representative-elect from Cherokee County and a former member of the House, whose pleasant smile and cordial hand shake have been sorely missed by his friends, especially his wise counsel and constructive ability in meeting the problems before us; a distinct loss to his county and State.

SEC. 2. That we extend to him and to his family our sincere sympathy in his severe illness, with the hope that the Giver of all life may soon restore him to health and enable him to take his seat with us.

Copy of resolution to be forwarded.

SEC. 3. That a copy of this resolution duly certified by the presiding officers of both the Senate and House, be sent to Hon. John H. Dillard, immediately upon its ratification (care

of his sister, Mrs. E. F. Hall, Reidsville, N. C., where he was taken ill and where he now is).

SEC. 4. That this resolution shall be in effect from and after its ratification.

Ratified this the 4th day of February, A. D. 1931.

RESOLUTION No. 17

RESOLUTION OF SYMPATHY AND RESPECT RELATIVE TO THE DEATH OF TIMOTHY WILLIS, FATHER OF REPRESENTATIVE DAVID H. WILLIS, OF THE COUNTY OF CRAVEN.

That whereas, the members of the General Assembly of North Carolina have learned of the passing of the beloved father of our honored fellow-member from Craven County; and

Preamble, death of Timothy Willis, father of Hon. David H. Willis.

Whereas, the members do hereby desire to give expression of their deepest sympathy to and for the gentleman from Craven County, the Hon. David H. Willis, in his great bereavement and sorrow for the loss which he has sustained. Now therefore, be it

Resolved by the House of Representatives, the Senate concurring:

That the General Assembly does hereby extend its deepest sympathy to Hon. David H. Willis in his bereavement, and that a copy of these resolutions be sent to the bereaved and his family.

Sympathy extended.

Ratified this the 10th day of February, A. D. 1931.

RESOLUTION No. 18

JOINT RESOLUTION INVITING THE HONORABLE ALFRED E. SMITH TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY OF NORTH CAROLINA.

Whereas, the Honorable Alfred E. Smith, former Governor of the State of New York for four terms, nominee of the Democratic party at the last national election for the highest office in the gift of the people of this country, the most beloved and fearless living Democrat, is now visiting in North Carolina; and

Preamble, presence of Alfred E. Smith in State.

Whereas, the General Assembly of North Carolina desires him to address a joint session, Now, Therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Invited to address
joint session of
General Assembly.

Committee
appointed to
present invitation.

That the Hon. Alfred E. Smith be invited to address a joint session of the General Assembly of North Carolina at such time as may be agreeable to his convenience prior to March first next, and that a committee of three members of the House of Representatives and two members of the Senate be appointed by the Speaker of the House and the President of the Senate, respectively, to extend this invitation and present a copy of this resolution to the Hon. Alfred E. Smith.

Ratified this the 14th day of February, A. D. 1931.

RESOLUTION No. 19

JOINT RESOLUTION FOR APPOINTMENT OF A COMMISSION TO ATTEND THE SESQUI-CENTENNIAL CELEBRATION AT YORKTOWN, VIRGINIA, OCTOBER SIXTEENTH TO NINETEENTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

Preamble, Sesqui-Centennial of the Victory of Yorktown in October, 1931.

Whereas, the Congress of the United States has, by appropriate legislation, decreed that the Sesqui-Centennial of the Victory of Yorktown, which secured for this nation and people the blessings of liberty and marked the beginning of the independent existence of our nation, shall be appropriately observed by a National celebration to be held at Yorktown, Virginia, October sixteenth to nineteenth, one thousand nine hundred and thirty-one, and throughout the United States; and

Participation of
State invited.

Whereas, the United States Yorktown Sesqui-Centennial Commission has invited the participation of the State of North Carolina in this celebration and has authorized the Yorktown Sesqui-Centennial Association to second this invitation and to urge its acceptance; and

Whereas, His Excellency, the Governor of Virginia, has personally and through his accredited representative, further seconded this invitation, urged its acceptance and assured the Governor, the General Assembly and people of North Carolina of a cordial welcome to Virginia and to Yorktown; and

Peculiar interest
of State in
celebration.

Whereas, by reason of the fact that North Carolina is one of the original thirteen states and contributed to the successful culmination of the Revolution by signal battles in this State where the blood of our patriot soldiers was shed in the defense of liberty; and

Whereas, North Carolina was present at Yorktown in one thousand seven hundred and eighty-one and was present there in the Centennial celebration in one thousand eight hundred

and eighty-one and should be present there in the Sesqui-Centennial celebration to be held October sixteenth to nineteenth, one thousand nine hundred and thirty-one. Now, Therefore,

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That a Commission be appointed to be known as the North Carolina Sesqui-Centennial Commission, of which three members shall be appointed from the Senate by the President of the Senate, six members from the House to be appointed by the Speaker of the House, and ten members at large to be appointed by the Governor. It shall be the duty of this Commission to endeavor to secure the official presence and representation of this State in the Sesqui-Centennial celebration of Yorktown in October, one thousand nine hundred and thirty-one, and to coöperate with the United States Yorktown Sesqui-Centennial Commission, and its duly accredited agencies, in seeking to secure the observance of this momentous historic event in the cities, villages, hamlets, public and private schools of this State, and to coöperate to the end that on October eighteenth prayers of thanksgiving for the blessing of liberty and for God's protecting providence may be offered in all churches in this State, and that the Governor, the President of the Senate, and the Speaker of the House be *ex-officio* members of this Commission.

Appointment of
North Carolina
Sesqui-Centennial
Commission.

Membership.

Duty of
Commission.

Celebration
within State.

Ex-officio
members.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 19th day of February, A. D. 1931.

RESOLUTION No. 20

RESOLUTION PROVIDING FOR A MEETING OF REPRESENTATIVES OF THE STATES OF NORTH CAROLINA AND SOUTH CAROLINA TO CONSIDER THE OPERATION OF INTERSTATE MOTOR DRIVEN VEHICLES.

Resolved,

First: By the House of Representatives, the Senate concurring, that a committee of three Representatives to be appointed by the Speaker of the House, and two on the part of the Senate to be appointed by the President thereof, with the object and purpose of meeting at an early date with a similar committee already appointed by the General Assembly of South Carolina to consider legislation in which both States are interested relating to the operation of motor vehicles driven from one State to the other.

Appointment of
committee to meet
with South
Carolina repre-
sentatives and
discuss motor
vehicle problem.

Report of
findings.

Second: That the committee so appointed shall confer with the committee of Representatives of South Carolina and report their findings to this session of the Legislature at as early period as practical.

Allowance of
expenses.

Third: That said committee shall receive its actual necessary expenses incurred in the performance of the duties contemplated by this resolution.

Copy of resolution
ordered sent to
South Carolina
Legislature.

Fourth: That the Clerk of the House of Representatives be, and he is hereby directed to transmit a copy of this resolution to the Speaker of the House of Representatives of the State of South Carolina.

Fifth: That this resolution shall be in force and effect from and after its ratification.

Ratified this the 19th day of February, A. D. 1931.

RESOLUTION No. 21

Be it resolved by the Senate, the House of Representatives concurring:

Hon. Harry Flood
Byrd invited to
address joint
session.

That the Hon. Harry Flood Byrd be invited to address a joint session of the General Assembly of North Carolina next Tuesday, February twenty-fourth.

Joint committee
to deliver invi-
tation.

Be it further resolved, That a committee of two from the Senate to be appointed by the Lieutenant-Governor, and three from the House, to be appointed by the Speaker, to deliver the invitation to the Hon. Harry Flood Byrd.

Ratified this the 20th day of February, A. D. 1931.

RESOLUTION No. 22

JOINT RESOLUTION PROVIDING FOR JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES AT THE STATE THEATER AT TWO O'CLOCK P. M., MONDAY, MARCH SECOND, TO HEAR THE ADDRESS OF HON. ALFRED E. SMITH.

Resolved by the House of Representatives, the Senate concurring:

Joint session to
hear Alfred E.
Smith on March
2, 1931.

SECTION 1. That a joint meeting of the Senate and House of Representatives be held at two o'clock P. M., Monday, March second, at the State Theater, Raleigh, to hear an address delivered by the Hon. Alfred E. Smith of New York.

Appointment of
committee on ar-
rangements.

SEC. 2. That a committee consisting of three members of the House and two from the Senate to be appointed by the respective presiding officers thereof be authorized and di-

rected to make all necessary arrangements for the foregoing meeting.

SEC. 3. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1931.

RESOLUTION No. 23

JOINT RESOLUTION PROVIDING FOR CELEBRATION OF SESQUI-CENTENNIAL OF THE BATTLE OF GUILFORD COURT HOUSE.

Whereas, the one hundred and fiftieth anniversary of the Battle of Guilford Court House falls on the fifteenth day of March, one thousand nine hundred and thirty-one, and patriotic citizens and organizations desire to commemorate that event by fitting exercises on the anniversary date of said battle or on July fourth, one thousand nine hundred and thirty-one; and,

Whereas, said battle was the turning point of the Revolution, and from said engagement the British army, under Cornwallis, suffered so that the surrender at Yorktown was the direct and inevitable result; and on the battle field of Guilford Court House both the militia or "embattled farmers" and the regular army under General Nathaniel Greene, displayed marked patriotism and courage of a high order, and the members of the General Assembly desire that their fortitude and bravery should be properly commemorated and the anniversary of the battle be fittingly observed: *Now, therefore,*

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Governor of North Carolina be and he is hereby authorized and empowered to appoint a Commission of twenty-five or more representative men and women of North Carolina, to be known as the Guilford Battle Sesqui-Centennial Commission, which Commission will advise with the Committee on Arrangements for the proper observance and celebration of said One Hundred and Fiftieth Anniversary of the Battle of Guilford Court House, and that said Commission and the local Committee on Arrangements shall provide for the proper observance of said event on the fourth of July, one thousand nine hundred and thirty-one.

SEC. 2. That there be and is hereby appointed a Committee on Arrangements for said celebration, the duties of which Committee shall be to provide program and make other

Preamble: Sesqui-Centennial of Battle of Guilford Court House on March 15, 1931.

Importance of Battle.

Guilford Battle Sesqui-Centennial Commission to be appointed by Governor.

Committee on Arrangements.

Appointment of Committee on Arrangements.

Duties.

suitable provision for the celebration of said Anniversary, and with and by the advice of the Sesqui-Centennial Commission to make all necessary arrangements for and to advertise in advance the said Anniversary and the program commemorating the same. The following are hereby appointed and designated as members of the said Committee on Arrangements, to-wit:

Personnel of
Committee on
Arrangements.

George L. Stansbury, Chairman of the Board of Commissioners of Guilford County;
Robert R. King, Mayor of the City of Greensboro;
C. A. York, Mayor of the City of High Point;
E. E. Mendenhall, Commissioner of Guilford Battle Ground National Park;
Dr. J. T. Burrus, State Senator;
E. B. Jeffress, Member of the General Assembly;
Chas. A. Hines, President of Greensboro Chamber of Commerce;
Mrs. W. C. Tucker, of the Daughters of American Revolution;
Rev. E. E. Gillespie, of the Sons of the American Revolution.

Vacancy appointments to
Committee on
Arrangements.

SEC. 3. That in the event of a vacancy caused by the death, resignation or inability of any of the above named persons to serve on said Committee on Arrangements, the organization represented by said person unable to serve for the causes set forth is authorized and directed to appoint some other person to serve in the said vacancy.

SEC. 4. This resolution shall be in effect from and after its ratification.

Ratified this the 26th day of February, A. D. 1931.

RESOLUTION No. 24

A JOINT RESOLUTION REQUESTING THE SECRETARY OF THE UNITED STATES NAVY TO SEND THE CRUISER RALEIGH TO SOUTHPORT HARBOR, SOUTHPORT, NORTH CAROLINA.

Resolved by the Senate, the House of Representatives concurring:

Secretary of U. S.
Navy requested to
send Cruiser
Raleigh to
Southport Harbor.

SECTION 1. That the Secretary of the United States Navy be, and is hereby invited and requested to send the United States Cruiser *Raleigh*, or some other representative cruiser or vessel to the harbor at Southport, North Carolina, some time during the Spring of one thousand nine hundred and thirty-

one, in order that the people of this State might have an opportunity to visit the same.

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

RESOLUTION No. 25

A JOINT RESOLUTION IN REGARD TO THE DEATH OF HON. GALLATIN ROBERTS, LATE MEMBER OF THE GENERAL ASSEMBLY OF NORTH CAROLINA FROM BUNCOMBE COUNTY.

Whereas, on February twenty-fifth, one thousand nine hundred and thirty-one, Hon. Gallatin Roberts died in Asheville; and,

Preamble: Death of Gallatin Roberts of Buncombe County.

Whereas, the deceased served the State as a Representative from Buncombe County in the General Assembly of one thousand nine hundred and eleven, one thousand nine hundred and thirteen, one thousand nine hundred and fifteen, and one thousand nine hundred and seventeen; and,

Former member of House.

Whereas, the General Assembly of North Carolina desires to give recognition to the passing of one of its former members who rendered faithful, unselfish and patriotic service to the State: *Now, therefore,*

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That as a token of respect and appreciation of his services to the State, the House of Representatives unanimously adopt this resolution by rising vote; that this resolution be spread on the House and Senate Journals and that a copy of the same be sent to the family of the deceased, with assurances of the deep feeling of the members of the General Assembly.

Expression of appreciation of his public services and of sympathy to family.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 27th day of February, A. D. 1931.

RESOLUTION No. 26

A RESOLUTION TO INVESTIGATE THE MARKETING OF POULTRY BY THE DIVISION OF MARKETS, THE CAROLINA POULTRY MUTUAL EXCHANGE, INCORPORATED, AND THE EXTENSION SERVICE.

Preamble: Cost of marketing poultry of farmers of State.

Whereas, it has been brought to our attention that the Division of Markets, through the Carolina Poultry Exchange and the County Agents of the Extension Service, have been collecting three-fourths of a cent on each pound of poultry marketed for the farmers of the State through these government agencies; and that at least a portion of the net returns from this fund (one thousand nine hundred and twenty-seven to one thousand nine hundred and twenty-nine) have been diverted to other sources than the development of the poultry industry; and,

Percentage of cost returned to county agents.

Whereas, it is further understood that the present Carolina Poultry Mutual Exchange, Incorporated, now being operated by State employees, now collect such commission. One-half cent per pound now being returned to county agents, whose salaries and expenses are borne by the Federal Government, the State and the counties.

Appointment of joint committee to investigate matter.

Therefore, be it resolved, That the Agricultural Committee of the House of Representatives and the Senate be empowered to appoint a sub-committee of five, three from the House and two from the Senate, to go into the records of the Division of Markets, to summon and examine any State employees of the Department of Agriculture or Extension Service or any other unit of government it may deem fit to thoroughly investigate this matter in the interest of the farmers of North Carolina.

Ratified this the 28th day of February, A. D. 1931.

RESOLUTION No. 27

A JOINT RESOLUTION REQUESTING THE GOVERNOR OF NORTH CAROLINA TO INFORM THE GENERAL ASSEMBLY OF THE RECOMMENDATIONS OF COMMITTEE APPOINTED BY HIM TO STUDY METHODS FOR THE RELIEF OF UNEMPLOYMENT.

Preamble: Governor's Committee appointed for study of unemployment.

Whereas, the unemployment situation is a constant and increasing problem confronting organized society; and

Whereas, involuntary unemployment is a profound social maladjustment; and,

Whereas, Governor Gardner, realizing that the unemployment problem is of grave concern to the State, has appointed

a committee of public spirited citizens to investigate the situation; and,

Whereas, the General Assembly commends the Governor for his concern and interest in the plight of the State's citizens who are suffering from the lack of employment: Now, therefore,

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Governor be requested to inform the General Assembly of the findings and recommendations of the committee appointed by him, also any recommendations he may have to make in regard to said committee report.

Governor requested to inform General Assembly of Committee's recommendations.

SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 4th day of March, A. D. 1931.

RESOLUTION No. 28

JOINT RESOLUTION REQUESTING CONGRESS TO PASS AN ACT PROHIBITING THE SALE OF BUTTER YELLOW OLEOMARGARINE WITHOUT REGARD TO TAX AND PROHIBITING THE FURTHERANCE OF THE RULING ON PALM OIL.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That the Congress of the United States ought to pass an act prohibiting the sale of butter yellow oleomargarine and colored oleomargarine in any form irrespective of source of coloring.

Congress requested to prohibit sale of yellow oleomargarine.

SEC. 2. That the Congress of the United States should further pass a bill placing a tax of ten cents per pound on all oleomargarine colored yellow, writing such a definition of what constitutes yellow oleomargarine so that no ruling can defeat this purpose.

To place tax of 10c per pound thereon.

SEC. 3. That an act should be passed by the Congress of the United States prohibiting the purchase by the Government of oleomargarine to be served to its wards and employees, in hospitals, asylums, prisons and the United States Army.

To prevent use of, by employees, etc.

SEC. 4. That the withdrawal of the amendment of the ruling which has caused so much trouble be secured by friendly conference if possible, with possibly an action at law if such withdrawal is not acceded to by the Internal Revenue Commissioner.

Withdrawal of troublesome amendment.

Support of
legislation by
State.

SEC. 5. That this State should support this legislation and be represented at the hearing on January twenty-one to twenty-four, one thousand nine hundred and thirty-one, by the House Committee on Agriculture.

SEC. 6. That this resolution shall be in force from and after its ratification.

Ratified this the 6th day of March, A. D. 1931.

RESOLUTION No. 29

RESOLUTION TO AUTHORIZE AND DIRECT THE SECRETARY OF STATE TO HAVE PRINTED AND DISTRIBUTED COPIES OF THE ACT KNOWN AS THE LOCAL GOVERNMENT ACT.

Be it resolved by the House of Representatives, the Senate concurring:

Secretary of State
directed to have
printed and dis-
tribute copies of
Local Government
Act to all sub-
divisions.

SECTION 1. That the Secretary of State is hereby authorized and directed to, as soon as practicable, have printed one thousand copies of the act known as the Local Government Act, ratified on March fourth, one thousand nine hundred thirty-one, and be it further resolved that the Secretary of State be directed to send two copies of said bill to the governing authorities of each county, city and town in the State of North Carolina.

SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 9th day of March, A. D. 1931.

RESOLUTION No. 30

A RESOLUTION OF RESPECT IN REGARD TO THE DEATH OF THE HONORABLE LUTHER P. TAPP, SENATOR.

Preamble: Death
of Honorable
Luther P. Tapp.

Whereas, the General Assembly of the State of North Carolina has heard with deep regret of the death of the Honorable Luther P. Tapp, which occurred March sixth, in the hospital at Smithfield, N. C., where he was taken following an automobile accident: and whereas the deceased has served the State in the capacity of State Senator from the Seventh District, and as chairman of the board of trustees of the Caswell Training School, and other positions of trust, with unusual fidelity, efficiency and ability, and has won and merited the love, esteem and gratitude of all whom he served: now therefore,

Resolved, by the Senate and House of Representatives concurring:

That as a token of respect and appreciation of his patriotic, loyal and unselfish service to the State, that the Senate and House of Representatives, concurring, unanimously adopt this resolution by rising vote: and that this resolution be spread on the Senate and House Journals, and that a copy of the same be sent to the family of the deceased with assurances of their heartfelt sympathy in their great loss and affliction. And that the Senate and House adjourn in his honor.

Resolution of respect.

Adjournment in his honor.

Ratified this the 9th day of March, A. D. 1931.

RESOLUTION No. 31

JOINT RESOLUTION PERTAINING TO THE DEATH OF THE LATE HONORABLE JOHN H. DILLARD, REPRESENTATIVE FROM CHEROKEE COUNTY, AND PROVIDING THAT HIS SALARY AS A REPRESENTATIVE BE AWARDED TO HIS WIDOW.

Whereas, the late Honorable John H. Dillard, who was duly elected Representative from Cherokee County in the General Assembly of one thousand nine hundred and thirty-one, contracted a fatal illness while en route from Murphy to Raleigh to take his seat in said General Assembly; and,

Preamble: Death of Representative John H. Dillard in line of duty.

Whereas, the death of said late Honorable John H. Dillard caused by the fatal illness so contracted proximately resulted from his performance of duty as a Representative in said General Assembly; and,

Whereas, such illness and death prevented the said late Honorable John H. Dillard from assuming his seat in the said General Assembly and from drawing his salary as such Representative;

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That a sum amounting to the salary of a Representative in the General Assembly, to-wit, the sum of six hundred dollars (\$600.00), be and the same is hereby awarded to the widow of the said late Honorable John H. Dillard and the Auditor of the State be and he is hereby directed to issue a warrant on the Treasurer of the State to the widow of the said late Honorable John H. Dillard for said sum.

Salary awarded to widow.

SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.

RESOLUTION No. 32

JOINT RESOLUTION TO PAY THE EXPENSES OF THE HOUSE COMMITTEE ATTENDING THE FUNERAL OF REPRESENTATIVE JOHN H. DILLARD.

Resolved by the House of Representatives, the Senate concurring:

Expenses of House Committee attending funeral of Hon. John H. Dillard ordered paid.

SECTION 1. That in order to defray the expenses of the House committee actually incurred in attending the funeral of the late Honorable John H. Dillard, Representative from Cherokee County, at Murphy, North Carolina, pursuant to the resolution heretofore adopted by the House, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts and in favor of the following persons:

Enumerated.

Representative P. B. Killian	\$33.15
Representative James DeHart	32.15
Representative R. B. Morphew	27.60
Representative R. F. Crouse	27.60
Representative S. J. Ervin, Jr.	22.50

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.

RESOLUTION No. 33

JOINT RESOLUTION THANKING THE PUBLIX-SAENGER THEATRES OF NORTH CAROLINA, INCORPORATED, THE CITY OF RALEIGH FIRE AND POLICE DEPARTMENTS AND THE STATE HIGHWAY PATROL FOR SERVICES RENDERED ON THE OCCASION OF THE VISIT OF HONORABLE ALFRED E. SMITH ON MARCH SECOND, ONE THOUSAND NINE HUNDRED THIRTY-ONE.

Preamble: Aid rendered Alfred E. Smith meeting by Publix-Saenger Theatres, Inc., Raleigh Fire and Police Departments and State Highway Patrol.

Whereas, on the occasion of the visit and address to the General Assembly, on March second, one thousand nine hundred thirty-one, by Honorable Alfred E. Smith, the use of the State Theatre was given by the Publix-Saenger Theatres of North Carolina, Incorporated, and the City of Raleigh Fire and Police Departments and the State Highway Patrol co-operated in handling successfully the large crowd present, contributing in large part to the success of said occasion: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the thanks of the General Assembly be extended to the management of the Publix-Saenger Theatres of North Carolina, Incorporated, the Fire and Police Departments of the City of Raleigh and the State Highway Patrol for their services rendered on the foregoing occasion.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 12th day of March, A. D. 1931.

Resolution of
thanks on part
of General
Assembly.

RESOLUTION No. 34

A JOINT RESOLUTION TO FURTHER POSTPONE THE REVALUATION OF PROPERTY IN NORTH CAROLINA TO APRIL THE FIRST, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

Resolved, by the House of Representatives, the Senate concurring:

SECTION 1. That the revaluation of property as prescribed by the general laws of North Carolina be further postponed to April first, one thousand nine hundred and thirty-one, in order that a State-wide bill with respect to said matter may come before the General Assembly and such action had as the General Assembly may determine.

SEC. 2. That this resolution shall be in effect from and after its ratification.

Ratified this the 14th day of March, A. D. 1931.

Revaluation of
property further
postponed to
April 1, 1931.

RESOLUTION No. 35

A RESOLUTION RELATIVE TO THE DEATH OF THE MOTHER OF REPRESENTATIVE C. L. BRADDY, OF THE COUNTY OF BLADEN.

That, whereas, the members of the General Assembly of North Carolina have learned of the passing of the beloved mother of our honored fellow member from Bladen County; and

Whereas, the members do hereby desire to give expression of their deepest sympathy to and for the gentleman from

Preamble: Death
of mother of
Representative
C. L. Braddy.

Bladen County, the Honorable C. L. Braddy, in his great bereavement and sorrow for the loss which he has sustained;

Now, therefore, be it resolved by the House of Representatives, the Senate concurring:

Sympathy of
General Assembly
extended.

That the General Assembly does hereby extend its deepest sympathy to Honorable C. L. Braddy in his bereavement, and that a copy of these resolutions be sent to the bereaved and his family.

Ratified this the 18th day of March, A. D. 1931.

RESOLUTION No. 36

JOINT RESOLUTION TO PROVIDE FOR THE APPOINTMENT OF A COMMISSION TO CONSIDER AND SUBMIT TO THE ONE THOUSAND NINE HUNDRED THIRTY-THREE SESSION OF THE GENERAL ASSEMBLY PROPOSED AMENDMENTS TO THE CONSTITUTION OF THE STATE, OR A PROPOSED NEW DRAFT OF THE CONSTITUTION.

Preamble: Agitation for changes in
Constitution of
North Carolina.

Whereas, various bills proposing amendments to the Constitution of North Carolina, and a bill calling for a Constitutional Convention, have been introduced in the General Assembly at this session, and,

Whereas, it is the sense of the General Assembly that some amendments to the Constitution are necessary, or that a new draft of said Constitution should be prepared and submitted to the people for ratification, but that this General Assembly has not sufficient time during its regular session to properly draft and consider the proposed changes to said Constitution, or the drafting of a new Constitution; *therefore,*

Be it resolved by the Senate, the House of Representatives concurring:

Commission of
nine, to be ap-
pointed by Gov-
ernor, to make study
of advisable
changes in Consti-
tution and report
to 1933 General
Assembly.

SECTION 1. That a commission of nine, to be appointed by the Governor, is hereby provided for, which commission shall be authorized, empowered and directed, to consider and study the Constitution of the State and any and all changes or amendments thereto needed to make the same best subserve the interests of all the people of the State, and to make report of their conclusions to the one thousand nine hundred thirty-three session of the General Assembly with proposals for such amendments to the Constitution as they shall deem necessary and expedient, or in lieu thereof to submit in said report a proposal for a redraft of the Constitution of the State.

SEC. 2. That it shall be the duty of the Governor to appoint said commission within sixty days after the ratification of this act.

Time of appointment.

SEC. 3. That it shall be the duty of said commission to make and file its report, setting forth its conclusions and recommendations as herein provided for, to the Governor not later than thirty days before the convening of the one thousand nine hundred thirty-three session of the General Assembly, which report shall be transmitted by the Governor to the General Assembly.

Time of filing report by commission.

SEC. 4. That it shall be the duty of the Governor not later than December tenth, on thousand nine hundred thirty-two, to cause sufficient number of copies of said report to be printed and to mail ten copies to each member-elect of the one thousand nine hundred thirty-three session of the General Assembly.

Printing and mailing of report to members-elect of 1933 Assembly.

SEC. 5. The members of said commission shall receive as compensation ten dollars (\$10.00) per day and expenses while actually engaged in the duties imposed upon them by this act. The commission may appoint such clerks, stenographers, or other assistants as shall be necessary to enable them to properly perform the duties imposed upon them by this act and fix their compensation.

Compensation of members of commission.

Clerks and assistants.

SEC. 6. The expenses of this commission shall be paid out of the contingency and emergency fund provided for in the maintenance appropriation act of the session of one thousand nine hundred thirty-one, in the manner provided by law.

Fund out of which expenses of commission to be paid.

SEC. 7. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

RESOLUTION No. 37

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND HOUSE OF REPRESENTATIVES VISITING THE STATE SCHOOL FOR THE DEAF AT MORGANTON.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the School for the Deaf at Morganton, the State Auditor be and he is hereby authorized and directed to issue his warrants

Expenses of joint committee visiting School for Deaf at Morganton ordered paid.

on the State Treasurer in the following amounts in favor of the following persons:

Names and
amounts.

Senator T. H. Hatchett	\$23.76
Senator W. K. McLean	23.76
Mr. Preston Woodall	23.76
Mr. H. N. Binford	23.76
Mr. G. D. Gatling	23.76
Mr. N. H. Gwyn	23.76

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 21st day of March, A. D. 1931.

RESOLUTION No. 38

JOINT RESOLUTION INVITING HIS EXCELLENCY, THE GOVERNOR, TO ADDRESS A JOINT SESSION OF THE GENERAL ASSEMBLY.

Be it resolved by the House of Representatives, the Senate concurring:

Governor invited
to address joint
session on
March 24.

SECTION 1. That His Excellency, the Governor, be, and he is hereby invited to address the joint meeting of the Senate and the House of Representatives, in the hall of the House of Representatives, at eleven-forty-five o'clock A.M., on Tuesday, March twenty-fourth, one thousand nine hundred and thirty-one.

Committee to
inform him.

SEC. 2. That a committee of three on the part of the House and two on the part of the Senate be appointed to inform the Governor of this action.

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 24th day of March, A. D. 1931.

RESOLUTION No. 39

A JOINT RESOLUTION ON THE FORTY-NINTH BIRTHDAY OF O. MAX GARDNER, HIS EXCELLENCY, THE GOVERNOR OF NORTH CAROLINA.

Preamble: 49th
birthday of
Governor O.
Max Gardner.

Whereas, the twenty-second day of March was the birthday of His Excellency O. Max Gardner, Governor of North Carolina, and

Whereas, said twenty-second day of March fell this year on Sunday, and in consequence thereof no session of the General Assembly was held on that day: *Now, therefore,*

Be it resolved by the Senate, the House of Representatives concurring:

SECTION 1. That when the General Assembly adjourns today, each House do adjourn in honor and in celebration of the forty-ninth birthday of our beloved Governor, O. Max Gardner, wishing him many happy returns of the day and that the all-wise God will continue to direct him in governing his people in the future as in the past.

Adjournment in his honor.

SEC. 2. This resolution shall be in force from and after its ratification.

Ratified this the 25th day of March, A. D. 1931.

RESOLUTION No. 40

JOINT RESOLUTION TO PAY EXPENSES OF COMMITTEE ON ARRANGEMENTS ON THE OCCASION OF THE VISIT OF HONORABLE ALFRED E. SMITH.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That in order to defray the expenses of the Joint Committee incurred in connection with the visit of Honorable Alfred E. Smith, March second, one thousand nine hundred and thirty-one, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts in favor of the following persons:

Expenses incurred in arranging for Alfred E. Smith meeting ordered paid.

Warren's Transfer	\$ 7.00	Expenses in detail.
(Hauling seats to and from theater)		
Jimmie Stephenson, Mgr. N. C. State Collegians	40.00	
(Music rendered March 2, 1931)		
Art Flower Shop	40.00	
(Flowers for party)		
J. J. Fallon	10.00	
(Flowers for party)		
E. G. Flanagan	22.00	
(Invitation Committee—Trip to Pinehurst)		
Carolina Printing Company	8.35	
(1800 tickets and rubber stamp)		
TOTAL	\$127.35	

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 26th day of March, A. D. 1931.

RESOLUTION No. 41

JOINT RESOLUTION TO PAY EXPENSES OF THE
SENATE AND HOUSE COMMITTEE VISITING STATE
HOSPITAL AT MORGANTON, NORTH CAROLINA.

*Resolved by the Senate, the House of Representatives con-
curring:*

Expenses of joint
Committee to
State Hospital
at Morganton
defrayed.

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the State Hospital at Morganton, North Carolina, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in favor of the following persons and in the following amounts:

Personnel of
Committee.

Senator B. F. Williams	\$23.76
Senator Roy A. Harmon	23.76
Representative Sam Ervin, Jr.	23.76
Representative J. P. LeGrand	23.76
Representative Hunt Gwyn	23.76

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 30th day of March, A. D. 1931.

RESOLUTION No. 42

RESOLUTION OF RESPECT UPON THE DEATH OF
HONORABLE NICHOLAS LONGWORTH.

Preamble: Recent
death of Hon.
Nicholas Long-
worth.

Whereas, on April ninth, one thousand nine hundred and thirty-one, Honorable Nicholas Longworth died in the City of Aiken, South Carolina, and,

Whereas, the General Assembly of North Carolina desires to show its honor and respect to one who has so valiantly served his country; *Now, therefore,*

*Be it resolved by the House of Representatives, the Senate con-
curring:*

Resolution of
Sympathy.

SECTION 1. That in the death of the Honorable Nicholas Longworth, the Country loses a distinguished citizen and a public servant who served the Country with fidelity and conspicuous ability for many years.

Expression of
sympathy to
family.

SEC. 2. That the General Assembly of North Carolina takes this method of expressing appreciation for the life and services of this distinguished American, and its sympathy for the widow and other members of his family in the great loss and sorrow which has so suddenly come upon them.

SEC. 3. That the Speaker of the House of Representatives be directed to forward a copy of this resolution to Mrs. Longworth immediately upon its passage.

Copy of resolution
to be forwarded
to Mrs. Longworth.

Ratified this the 10th day of April, A. D. 1931.

RESOLUTION No. 43

A JOINT RESOLUTION TO PAY THE EXPENSES OF THE COMMITTEE FROM THE SENATE AND HOUSE OF REPRESENTATIVES VISITING THE STATE HOSPITAL AT GOLDSBORO.

Resolved by the Senate, the House of Representatives concurring:

SECTION 1. That in order to defray the expenses of the Senate and House Committee actually incurred in visiting the State Hospital at Goldsboro, the State Auditor be and he is hereby authorized and directed to issue his warrants on the State Treasurer in the following amounts and to the following persons:

State Auditor
ordered to pay
expenses of joint
committee to State
Hospital at
Goldsboro.

Senator T. H. Hatchett	\$10.00	Expenses in detail.
Senator Roy A. Harmon	\$10.00	
J. P. LeGrand	\$10.00	
John F. Puett	\$10.00	
Dr. W. A. Rogers	\$10.00	

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 10th day of April, 1931.

RESOLUTION No. 44

A JOINT RESOLUTION CALLING A JOINT MEETING OF THE SENATE AND HOUSE OF REPRESENTATIVES TO ELECT TRUSTEES OF THE UNIVERSITY OF NORTH CAROLINA.

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That there shall be a joint meeting of the House of Representatives and the Senate in the hall of the House of Representatives on the tenth day of April, one thousand nine hundred and thirty-one, at the hour of twelve o'clock M., for the purpose of electing trustees of the University of North Carolina and State College of Agriculture and Engineering.

Joint session called
for election of
Trustees of Uni-
versity and State
College.

SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 13th day of April, A. D. 1931.

RESOLUTION No. 45

A JOINT RESOLUTION AUTHORIZING THE PRESENTATION OF THE GREEK FLAG TO THE STATE OF NORTH CAROLINA IN COMMEMORATION OF THE HUNDREDTH ANNIVERSARY OF THE INDEPENDENCE OF GREECE.

Preamble: 100th Anniversary of Greek Independence.

Whereas, the year one thousand nine hundred and thirty marked one hundred years of the Independence of Greece, and

Whereas, during the struggle for independence the Greeks appealed to the United States for moral support, and

Whereas, President Monroe, Daniel Webster, Henry Clay, Edward Everett and Dr. Samuel Howe, raised their voices in the Senate of the United States and outside of Government circles in behalf of the liberties of a people to whom the entire civilized world owes an everlasting debt of gratitude, and

Visit of American Legionnaires to Greece.

Whereas, last August American Legionnaires visited Athens to pay tribute to the memory of the American patriots who struggled for Greek Independence and attended the unveiling of a great Memorial Statue to their memory, erected by the contribution of every Greek school child in Greece, and

Flags of all States sent to Greek Republic.

Whereas, the Governors of the States of America, as a token of the continued friendship of the United States for Greece sent with the Legionnaire excursionists their respective State Flags to be presented to the Greek Republic, and

Presentation of Greek Flag to each of States in Union.

Whereas, the Greek Government, in gratitude for this token of friendship, has sent with the Legionnaires forty-eight Greek Flags, one for each State, as a token of the love of the Greek people for the people of the several States of the Union, and

Whereas, the five hundred thousand citizens of Greek origin have brought to us traditions and a belief in the form of Government from which the drafters of our Immortal Constitution copied abundantly, and

Patriotism of Americans of Greek origin in Great War.

Whereas, during the Great War the citizens of Greek origin volunteered in the number of sixty thousand and distinguished themselves for valor and devotion to their adopted country: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

Acceptance of Flag by State with appreciation.

SECTION 1. That the people of the State of North Carolina accept with deep appreciation the Greek Flag sent by the President of the Republic of Greece as a token of the

common ideals that united the two Republics during the recent war.

SEC. 2. That the Governor be and he is hereby empowered to accept the flag and deposit it in the Capitol and display it on all proper occasions.

Care and display of flag by Governor.

SEC. 3. That the Secretary of State of the State of North Carolina be and is hereby directed to transmit a copy of this resolution to the President of the Greek Republic through the Greek Minister at Washington.

Copy of resolution transmitted by Secretary of State to Greek President.

SEC. 4. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 15th day of April, A. D. 1931.

RESOLUTION No. 46

A JOINT RESOLUTION RELATIVE TO THE DEATH OF HONORABLE SAMUEL M. GATTIS, OF ORANGE COUNTY, SPEAKER OF HOUSE OF REPRESENTATIVES ONE THOUSAND NINE HUNDRED THREE.

Whereas, the members of the General Assembly of North Carolina have heard with deep regret of the death of Honorable Samuel M. Gattis, a former member of the House of Representatives, and Speaker during the session of one thousand nine hundred and three, the father of our honored Representative from Orange County; and

Preamble; Death of Hon. Samuel M. Gattis, former Speaker of House.

Whereas, his passing removes a patriotic, useful citizen: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the General Assembly does hereby extend its deepest sympathy to our honored representative from Orange County and the family in their bereavement.

Resolution of sympathy.

Resolved further, that a copy of this resolution be transmitted to the family of the deceased.

Copy to family.

SEC. 2. This resolution shall be in force after its ratification.

Ratified this the 20th day of April, A. D. 1931.

RESOLUTION No. 47

A JOINT RESOLUTION ALLOWING THE JUNIOR LEAGUE OF THE CITY OF RALEIGH TO CONDUCT A REFRESHMENT STAND IN THE CAPITOL DURING THE SESSIONS OF THE GENERAL ASSEMBLY.

Preamble: Operation of Capitol refreshment stand by Junior League of Raleigh.

Whereas, the members of the Junior League of the City of Raleigh have during this session of the Legislature conducted a refreshment stand in the rotunda of the Capitol; and have rendered attractive, neat, and efficient service for the members of the General Assembly in furnishing them with refreshments at reasonable cost; and

Profits to charity.

Whereas, the members of the Junior League used the profits derived from the operation of said refreshment stand for charitable purposes; and

Whereas, the said members of the Junior League desire to secure further permission for the operation of such refreshment stand during the remainder of this session, and at the beginning of the next session of the General Assembly, and until this resolution shall be repealed: Now, therefore,

Be it resolved by the Senate, the House of Representatives concurring:

Permission granted for continued operation by Junior League.

SECTION 1. That the Junior League of the City of Raleigh be and it is hereby allowed the privilege of conducting a refreshment stand in the rotunda of the State Capitol, in place and manner similar to the refreshment stand heretofore conducted by its members during this session, for the purpose of making available to the members of the General Assembly refreshment.

SEC. 2. That this resolution shall be in force and effect from and after its ratification.

Ratified this the 20th day of April, A. D. 1931.

RESOLUTION No. 48

A JOINT RESOLUTION REQUESTING THE FARMERS OF NORTH CAROLINA TO REDUCE THEIR TOBACCO ACREAGE.

Preamble.

Whereas, there is a large carryover of tobacco and a continuance by the farmers of planting an average or increased acreage, will result in low prices and disaster: Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the Legislature of nineteen hundred and thirty-one go on record as requesting and memorializing the tobacco farmers of North Carolina to reduce their tobacco acreage for the year nineteen hundred and thirty-one, so as to prevent low prices for tobacco and the resulting disaster that will befall the farmers and business of the State.

Farmers memorialized to reduce tobacco crop.

SEC. 2. That this resolution shall be in force and affect from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

RESOLUTION No. 49

A JOINT RESOLUTION OF THE HOUSE AND SENATE INSTRUCTING THE PRINCIPAL CLERK OF THE HOUSE TO HAVE PRINTED ONE THOUSAND (1,000) COPIES OF HOUSE BILL TWENTY-FIVE, AND TO INSTRUCT THE COUNTY GOVERNMENT COMMISSION TO DISTRIBUTE SAME TO THE VARIOUS SUBDIVISIONS OF THE STATE.

Whereas, it appears expedient that the sub-divisions of the State should know as soon as possible the nature of the changes in the process laws of the State dealing with the sale of land for the non-payment of taxes, as set out in House Bill twenty-five of the Session of one thousand nine hundred thirty-one: Now, therefore,

Preamble: Need of distributing Local Government Act.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. The Principal Clerk of the House is hereby authorized and directed to have printed one thousand (1,000) copies of House Bill twenty-five, of the Session of one thousand nine hundred thirty-one, and acts amendatory thereof set forth in Senate Bill five hundred eighty-one, and place the same in the hands of the County Government Commission, as soon as same shall be delivered by the printers.

Thousand copies ordered printed.

SEC. 2. The County Government Commission is hereby directed to mail to all sub-divisions of the State a copy of House Bill twenty-five, of the Session of one thousand nine hundred thirty-one, as soon as copies of the same are placed into its hands.

Distribution by Local Government Commission.

SEC. 3. This resolution shall be in force and effect from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

RESOLUTION No 50

JOINT RESOLUTION TO PAY EXPENSES OF J. C. PINNIX AND L. F. AMBURN IN THE CONTESTED ELECTION FOR A SEAT IN THE GENERAL ASSEMBLY.

Preamble:
Expenses of
J. C. Pinnix and
L. F. Amburn
in contested
election for seat
in General
Assembly.

Whereas, in the contested election of L. F. Amburn, contestant against J. C. Pinnix, contestee for seat in the General Assembly, considerable expenses were incurred by J. C. Pinnix and L. F. Amburn of Yadkin County for the employment of counsel, preparation of proceedings in said contest and for services of said counsel, hereinafter enumerated, which has been paid by the said parties, and,

Precedent of
State to pay.

Whereas, it has been a precedent in this State that the expenses of such contest be paid by the State: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

State Treasurer
ordered to pay
expenses of
J. C. Pinnix.

SECTION 1. That the State Treasurer is hereby authorized and directed to pay the contestee, J. C. Pinnix, for the expenses incurred by him in said contest as follows:

Expenses
enumerated.

Harry H. Barker and Wade Reavis, attorney fees, one hundred and fifty dollars (\$150.00); twelve witnesses for one day attendance and mileage, twenty-seven dollars and forty cents (\$27.40); fees paid sheriff, six dollars (\$6.00); stenographer's service, fifty dollars (\$50.00); making a total expenditure of two hundred and thirty-three dollars and forty cents (\$233.40).

Expenses of
L. F. Amburn.

SEC. 2. That the State Treasurer is hereby authorized and directed to pay to the contestant, L. F. Amburn, for the expenses incurred by him in said contest, as follows:

Enumerated.

A. D. Folger and W. M. Allen, attorney fees, one hundred and fifty dollars (\$150.00); sheriff fees, twenty-five dollars (\$25.00); total one hundred and seventy-five dollars (\$175.00).

SEC. 3. That this resolution shall be in force from and after its ratification.

Ratified this the 29th day of April, A. D. 1931.

RESOLUTION No. 51

A JOINT RESOLUTION AUTHORIZING THE NORTH CAROLINA SOCIETY, DAUGHTERS OF THE AMERICAN REVOLUTION, TO PLACE IN THE ROTUNDA OF THE STATE CAPITOL AT RALEIGH A MEMORIAL OF THE STAMP RESISTANCE OF THE PATRIOTS OF THE LOWER CAPE FEAR, NOVEMBER, ONE THOUSAND SEVEN HUNDRED AND SIXTY-FIVE.

Whereas, since the action of various colonies in resisting acts of oppression, especially those relating to the enforcement of the obnoxious Stamp Act, has been memorialized by various patriotic organizations and even included in the histories of our Country, and since the resistance of the Patriots of the Lower Cape Fear to the Stamp Act was done openly in broad daylight without any effort of concealment and is known only locally: Now, therefore,

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That the North Carolina Society of the Daughters of the American Revolution be authorized and permitted by and with the approval of the Governor and Council of State to place in the rotunda of the State Capitol at Raleigh a suitable memorial of the Stamp Resistance of the Patriots of the Lower Cape Fear in November, one thousand seven hundred and sixty-five.

SEC. 2. That this resolution shall be in full force and effect from and after its ratification.

Ratified this the 29th day of April, 1931.

Preamble:
Resistance of
certain North
Carolina patriots
to Stamp Act.

Daughters of
American Revolution
authorized
to place memorial
in Capitol
rotunda.

RESOLUTION No. 52

A JOINT RESOLUTION RELATIVE TO THE DEATH OF THE LATE DR. EDWIN A. ALDERMAN.

Resolved by the Senate, the House of Representatives concurring:

1. That this General Assembly hears with profound regret of the death of the late Edwin A. Alderman, late President of the University of Virginia. A citizen of North Carolina by birth and early training; a great public educator; formerly a great President of the University of this State; a great tower of moral and intellectual strength, the affections of the State cluster around his memory and cherish his incomparable history for his great public service. Scholar, patriot, states-

Resolution of
sympathy over
death of Edwin
A. Alderman.

man, his loss is the loss of North Carolina and the whole country.

Copy ordered
sent to widow.

2. That a copy of this be certified to the widow of the deceased.

Ratified this the 1st day of May, A. D. 1931.

RESOLUTION No. 53

A JOINT RESOLUTION RELATIVE TO THE SAFE-KEEPING OF THE GIRLS, FORMERLY INMATES OF SAMARCAND, NOW UNDER INDICTMENT FOR FIRING THE BUILDING OF THAT INSTITUTION.

Preamble.

Whereas, certain inmates of the State Institution at Samarcand are now under indictment for arson following an incendiary fire which caused the destruction of part of the State Institution at Samarcand; and,

Whereas, under indictment they were placed in jail at Carthage, in Moore County, to await trial. *Now, therefore*,

Be it resolved by the Senate, the House concurring:

Delivery of
Samarcand girls
under indictment
for arson to any of
State's institutions
chosen by
Governor.

SECTION 1. That the Sheriff of Moore County, Sheriff of Robeson County, and the sheriff or sheriffs of such counties in whose custody, care and keeping any of the female prisoners who are charged with the crime of arson for the destruction by fire of the State buildings at Samarcand be and they are hereby authorized and directed to deliver such prisoners to the superintendents or wardens of any institution in North Carolina to which they may be directed by the Governor of the State.

Delivery of prison-
ers to Moore
County Sheriff
for trial.

SEC. 2. That the Governor of the State shall direct the superintendent of any institution, or any warden of the State Prison to receive any of the said female prisoners without commitment, and to keep them separate and apart from each other and to deliver them to the Sheriff of Moore County at their trial in such county, or to any other jails to which said sheriff may be directed.

No cost chargeable
to Moore County.

SEC. 3. That any institution of the State or the State's Prison shall receive, safely keep, care for and maintain such prisoners until delivered to the Sheriff of Moore County for trial without cost to said Moore County.

Conflicting laws
repealed.

SEC. 4. That all laws and clauses of laws in conflict with this resolution shall be repealed.

Ratified this the 6th day of May, A. D. 1931.

RESOLUTION No. 54

A JOINT RESOLUTION INVITING HIS EXCELLENCY, THE GOVERNOR, TO ADDRESS A JOINT SESSION OF THE HOUSE OF REPRESENTATIVES AND SENATE AT EIGHT-THIRTY P. M., MAY FIFTH, ONE THOUSAND NINE HUNDRED AND THIRTY-ONE.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That His Excellency, the Governor be and he is hereby invited to address a joint session of the House of Representatives and Senate at eight-thirty P. M. o'clock, May fifth, one thousand nine hundred and thirty-one.

SEC. 2. This resolution is in force and effect from and after its passage.

Ratified this the 6th day of May, A. D. 1931.

Governor invited to address joint session of General assembly on May 5.

RESOLUTION No. 55

A JOINT RESOLUTION INVITING THE PRINTERS OF NORTH AMERICA TO ESTABLISH THEIR EASTERN TUBERCULAR SANATORIUM AND HOME FOR THEIR SICK AND AGED IN THE STATE OF NORTH CAROLINA.

Resolved by the North Carolina Senate, the House of Representatives concurring:

Whereas, The Printers of North America have established at Colorado Springs, Colorado, a Tubercular Sanatorium and Home for the Sick and Aged of their craft, which, from a modest beginning in one thousand eight hundred and ninety-two, now comprises two hundred and fifty acres with a total property value of more than three million dollars; and,

Whereas, The Printers' Tubercular Sanatorium and Home for the Sick and Aged at Colorado Springs, Colorado, now cares for more than three hundred residents continuously, expending more than three hundred thousand dollars yearly for this purpose, returning many stricken printers to their homes rehabilitated, to live long and useful lives in their communities; and,

Whereas, The Printers of North America are contemplating establishing such an institution in the East; and,

Whereas, many sections of North Carolina are unequalled by any state in the nation for the treatment and cure of tuberculosis, where the scenic beauty and temperate climate

Preamble: Tubercular sanatorium and home for aged of Printers of North America in Colorado.

Possible establishment of an Eastern institution.

are such as to surround the aged with peace and contentment in their declining years; *Therefore,*
Be it resolved:

International Typographical Union invited to establish such institution in North Carolina.

That the International Typographical Union be invited to establish its Eastern Tubercular Sanatorium and Home for the Sick and Aged in the State of North Carolina.

Ratified this the 6th day of May, A. D. 1931.

RESOLUTION No. 56

A JOINT RESOLUTION AUTHORIZING AND PROVIDING FOR THE PROPER IMPOUNDING AND DELIVERY OF THE BALLOTS, BALLOT BOXES AND CONTENTS USED IN SENATORIAL ELECTION NOVEMBER FOURTH, ONE THOUSAND NINE HUNDRED THIRTY, TO THE SUB-COMMITTEE OF THE COMMITTEE ON PRIVILEGES AND ELECTIONS, UNITED STATES SENATE.

Preamble: Purported contest over seat in United States Senate.

Whereas, the Governor of this State and United States Senator Josiah W. Bailey have given assurances of their co-operation with the Committee of the United States Senate on Privileges and Elections in the matter of the ballots involved in the election for United States Senator November fourth, one thousand nine hundred thirty, and of the purported contest of said election; and,

Whereas, it is desired by the Governor and Senator Bailey that said assurances shall be performed, notwithstanding recent action in our Federal Courts: *Now, therefore,*

Be it resolved by the House of Representatives, the Senate concurring:

Ballots and ballot boxes ordered impounded in several counties of State.

SECTION 1. That the Chairman of our State Board of Elections be, and he is hereby, authorized and directed by and through the respective chairmen of our county boards of elections, to have all ballots and ballot boxes and contents thereof employed in said election for United States Senator impounded in the offices of the respective Clerks of our Superior Courts at once, having the same safely and satisfactorily sealed, and securely disposed, in the presence of and under the supervision of the Republican and Democratic County Chairmen of each county respectively.

Ballot boxes to be forwarded to U. S. officials upon request.

SEC. 2. That the Governor be, and he is hereby, authorized to direct the respective Clerks of our Superior Courts to forward said ballot boxes and contents to the Sub-Committee of the committee of the United States Senate on Privileges

and Elections, of which Hon. George H. Moses is chairman, upon receiving from him notice that the Sub-Committee desires and proposes forthwith to have counted said ballots, with satisfactory assurances as to the manner and means whereby they will be protected and safeguarded, and agreement to pay the expense of forwarding and delivering same and to return same and their contents to the respective Clerks of Superior Courts from whom they were received.

Expenses to be borne by U. S. Government

SEC. 3. This resolution shall be in force from and after its ratification.

Ratified this the 6th day of May, A. D. 1931.

RESOLUTION No. 57

JOINT RESOLUTION PROVIDING FOR THE APPOINTMENT OF A COMMISSION TO STUDY THE QUESTIONS OF THE ADOPTION, PURCHASE, AND DISTRIBUTION OF HIGH SCHOOL TEXT BOOKS, AND TO REPORT ITS FINDINGS, CONCLUSIONS AND RECOMMENDATIONS PRIOR TO THE REGULAR ONE THOUSAND NINE HUNDRED AND THIRTY-THREE SESSION OF THE GENERAL ASSEMBLY.

Whereas, the State is now under contract for the purchase of public high school text books to be used in the public high schools of the State until July, one thousand nine hundred and thirty-four, and will not, therefore, enter into new contracts for such books until after the one thousand nine hundred and thirty-three session of the General Assembly; and,

Preamble: Need of study of adoption of text books for public schools.

Whereas, it appears desirable and expedient for certain investigations to be made and a report thereof filed prior to the one thousand nine hundred and thirty-three session of the General Assembly relating to the best and most desirable methods of adoption, purchase and distribution of such text books, to the end that there may be available to said session of the General Assembly data and information which may be considered by it before legislating upon the questions involved: *Now, therefore*,

Desirability of report to 1933 General Assembly.

Be it resolved by the House of Representatives, the Senate concurring:

SECTION 1. That there be appointed by the Governor a commission of six, composed of the State Superintendent of Public Instruction, who shall be *ex-officio* chairman, three business men and two from county and city superintendents of public instruction of the State to study the several methods

Governor authorized to appoint commission of six members to make such study and report.

of adoption, purchase and distribution of elementary and public high school text books, with special reference to securing text books at the lowest prices, and report their findings, conclusions and recommendations as hereinafter provided.

Time of report to
State Board of
Education.

SEC. 2. Said commission shall prior to November first, one thousand nine hundred and thirty-two, file with the State Board of Education a report of its findings, conclusions and recommendations relating to the adoption, purchase and distribution of elementary and public high school text books.

SEC. 3. This act shall be in force and effect from and after its ratification.

Ratified this the 21st day of May, A. D. 1931.

RESOLUTION No. 58

A JOINT RESOLUTION TO PAY THE NECESSARY EXPENSES OF THE COMMISSION AUTHORIZED BY SENATE RESOLUTION SIX HUNDRED AND TWENTY-FOUR.

Resolved by the Senate, the House of Representatives concurring:

Expenses of Commission to investigate bribery charges in Senate ordered paid.

SECTION 1. That in order to defray the expenses of the Commission authorized by Senate Resolution six hundred twenty-four (624), upon approval of the Chairman of the Commission, the State Auditor be, and he is hereby authorized and directed to issue his warrants on the State Treasurer, to pay the necessary expenses created by the Commission, not to exceed one hundred dollars (\$100.00).

SEC. 2. This resolution shall be in effect from and after its ratification.

Ratified this the 27th day of May, A. D. 1931.

RESOLUTION No. 59

JOINT RESOLUTION PROVIDING FOR ADJOURNMENT SINE DIE OF THE GENERAL ASSEMBLY.

Resolved by the Senate, the House of Representatives concurring:

Adjournment sine die of General Assembly in memory of Senator Lee S. Overman.

That this session of the General Assembly be adjourned sine die at the hour of nine P. M., on Wednesday, May twenty-seventh, one thousand nine hundred thirty-one, in memory of Senator Lee S. Overman.

Ratified this the 27th day of May, A. D. 1931.

STATE OF NORTH CAROLINA,
OFFICE OF SECRETARY OF STATE.

RALEIGH, May 28, 1931.

I, J. A. HARTNESS, Secretary of State of the State of North Carolina, hereby certify that the foregoing (manuscript) are true copies of the original acts and resolutions on file in this office.

A handwritten signature in dark ink, reading "J. A. Hartness". The signature is written in a cursive style with a large, looping initial "J" and a stylized "A".

Secretary of State.

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PUBLIC LAWS

SESSION 1931

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